

REPORT



ON THE

WORKING OF DISTRICT BOARDS IN BENGAL

DURING THE

Eighteen months ending 31st March 1888.

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No. 265 T—M.

FROM COLMAN MACAULAY, ESQ., C.I.E.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

Dated Darjeeling, the 9th November 1888.

MUNICIPAL DEPARTMENT.
LOCAL SELF-GOVERNMENT.

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on the working of District Boards, constituted under Act III (B.C.) of 1885, in the Lower Provinces of Bengal during the eighteen months from 1st October 1886 to 31st March 1888. I am to explain that, owing to the delay in the receipt of some of the Divisional Reports for the six months between 1st October 1886 and 31st March 1887, the Lieutenant-Governor has thought it best to submit a single report for the whole period of eighteen months.

2. As soon as the Act received the assent of His Excellency the Viceroy on the 13th July 1885, preliminary arrangements were set on foot for bringing its provisions into operation. It was decided to extend the Act, in the first instance, to the sixteen districts mentioned in the third schedule of the Act. It was subsequently extended to all the other districts in the province, with the exception of Darjeeling, Hazaribagh, Lohardugga, Manbhoom, and those

specially excluded from its operation by section 1. The districts in which the Act is now in force are mentioned in the following statement:—

Divisions.	Districts.	Divisions.	Districts.
Burdwan	Burdwan.	Patna	Patna.
	Hooghly.		Gya.
	Howrah.		Shahabad.
	Midnapore.		Mozufferpore.
	Bankoora.		Chumparun.
Presidency	Beerbhoom.	Bhagulpore	Durbhunga.
	24-Pergunnahs.		Sarun.
	Nuddea.		Dhagulpore.
	Moorshedabad.		Monghyr.
	Jessore.		Purneah.
Dacca	Khoolna.	Orissa	Maldah.
	Dacca.		Cuttack.
	Furzedpore.		Pooree.
	Backergunge.		Balasore.
	Mymensingh.	Chittagong	Chittagong.
Rajshahye	Rajshahye.		Noakholly.
	Pubna.		Tipperah.
	Dinagepore.		
	Bogra.		
	Rungpore.		
	Julpigoree.		

The Act contemplates the constitution of three classes of local authorities, viz., District and Local Boards and Union Committees. Under the provisions of section 6, District Boards were constituted in each of the above-mentioned districts, and Local Boards were constituted in all districts where there are subdivisions, except the districts of Chumparun, Dinagepore, Julpigoree, Chittagong and Noakholly. No Union Committees have yet been appointed, and the Lieutenant-Governor fears that there will be great difficulty in establishing these bodies. This is the more to be regretted as there can be no doubt that they would have proved of valuable service to the public good. They would enlist an intelligence and experience of a wholly different character from those which are represented on the higher Boards, and would have worked under the stimulus of immediate local knowledge and local interest. The difficulty arises from the changes which the Bengal Local Self-Government Bill underwent before it was finally sanctioned by the Government of India. It was laid down by Sir Ashley Eden in the scheme submitted with my letter No. 921½, dated 8th April 1882, that "if any practical result is to be obtained from the extension of local self-government, it is essential that the unit of administration should be the *Local* or Subdivisional Board, and not the *District* Board." The District Board was only to be a controlling body. Below the Local Boards Sir Ashley Eden proposed, in places, to form subordinate committees to deal with village drainage, village water-supply and village sanitation generally, to manage pounds and to superintend the construction and repair of village roads; and he referred to cases reported from the Serampore subdivision, where the chowkidari punchayet had induced the villagers to subscribe for sanitary and other local improvements. This idea ultimately found expression in those portions of the Local Self-Government Bill which refer to Union Committees. Considerable correspondence with the Government of India took place during the ensuing two years, chiefly regarding the question of control, and ultimately the Bill took its present form, the District Board being the administrative unit and the Local Board its agent. The officers who have been consulted report that, with these two agencies at work, they see no immediate prospect of finding sufficient funds or employment for Union Committees, and that Union Committees can only be employed if the Local Boards are virtually superseded. Sir Stuart Bayley regrets that, as the law now stands, it will not be possible to give to this valuable provision of the law any extended application; but he is not without a hope that it may still be possible to make a limited experiment in this direction.

3. Some time was taken up in arranging the preliminaries for holding elections of members of Local Boards. The provisional draft of the Election Rules was published in the *Calcutta Gazette* in October, and the final issue on the 15th December 1885. Under the provisions of the last clause of section 138 of the Act, these rules came into force on the 15th March 1886—three months after their final publication—and the interval was utilized in the preparation of the thana registers of voters, it having been decided to proceed upon thana representation for the election of members of Local Boards. Under rule 23 of the Election Rules, a further period of two months elapsed between the publication of these registers and the dates for holding the elections, and in this interval the Local Government fixed the strength of the several District and Local Boards in the selected districts, as shown in Appendix A. Two-thirds of the members of the Local Boards were then elected for the several thanas included within their respective jurisdictions. The statement appended below shows the professions or other occupations of the persons elected as members of the Local Boards in the districts mentioned in the third schedule of the Act, and in those districts in which the elective system was subsequently introduced:—

NAME OF DISTRICT.	Zemindars.	Pleaders.	Mukhtears.	Traders.	Government servants.	Other occupations.	Total.
Burdwan	17	2	2	1	.....	6	28
Bankoora	10	1	.....	.....	1	1	13
Beerbhoom	5	5	.....	1	1	2	14
Midnapore	34	11	3	1	5	8	62
Hooghly	11	6	2	.....	3	2	24
Howrah	6	4	1	1	1	1	14
24-Pergunnahs	15	4	2	1	1	10	33
Nuddea	16	9	.....	3	.....	3	31
Jessore	19	11	1	2	.....	7	40
Khoolna	14	11	.....	.....	.....	1	26
Moorshedabad	.....	.....	Not stated.	.....	.....	.....	32
Dacca	11	13	.....	2	.....	4	30
Furreedpore	7	12	.....	.....	2	1	22
Backergunge	10	7	3	.....	2	.....	22
Mymensingh	2	2	.....	.....	1	3	8
Rajshahye	15	2	.....	.....	1	3	21
Pubna	8	1	.....	4	.....	2	15
Patna	15	2	.....	.....	.....	1	18
Total	215	103	14	16	18	55	453
Percentage	51	24.4	3.3	3.8	4.2	13	.....

The successful candidates were, in the opinion of the district and divisional officers, as a body, well qualified, by their intelligence, established social position, and business habits, for election as members of Local Boards. The table in Appendix B shows the general results of the elections. The attendance at the polling booths was very satisfactory; the voters generally displayed considerable interest in the proceedings, and in several cases the elections were keenly contested. The rules for the election of members of Local Boards require the attendance of 10 per cent. of the electors at the polling station, and it is satisfactory to note that in no case did the elections fail owing to the non-attendance of a sufficient number of voters. The largest percentage of electors was recorded at the thana of Behar, in the district of Patna, where 96 per cent. of the qualified voters attended; and the smallest, 11.9 per cent., at the thana of Raipura, in the jurisdiction of the Local Board of Naraingunge, in the district of Dacca. In 27 out of 285 electoral wards the elections failed owing to the omission of the electors, through misapprehension of the provisions of the election rules, to nominate the candidates for election within the time prescribed by the rules. In making the appointments under section 10 of the Act, however, in consequence of the failure of the elections, endeavours were made to ascertain and to give effect to the wishes of the electors.

The percentage of qualified voters who attended at the polling stations was :—

Above 80 per cent.	..	..	..	in 9 cases.
" 70 and below 80 per cent.	..	..	..	" 15 "
" 60 " 70 "	..	..	..	" 28 "
" 50 " 60 "	..	..	..	" 50 "
" 40 " 50 "	..	..	..	" 48 "
" 30 " 40 "	..	..	..	" 45 "
" 20 " 30 "	..	..	..	" 17 "
" 10 " 20 "	..	..	..	" 13 "

Some local officers consider that the high percentage may have been due in some degree to the fact that the notice served on the electors was regarded in light of a summons, but, after making due allowance for this possibility and the novelty of the proceedings, the general results of the elections seem to show that the people took an intelligent interest in the choice of their representatives, and appreciated to some extent the nature and value of the suffrage.

4. *Election of Members of District Boards.*—The Local Boards, being fully constituted by election and nomination by Government, proceeded to elect their representatives on the District Board. The following statement shows qualifications and professions of the persons elected :—

NAME OF DISTRICT BOARD.	Zemindars.	Feuders.	Mukhtars.	Traders.	Government servants.	Other occupations.	Total.	REMARKS.
Hooghly ...	3	3	2	.....	1	4	13	
Howrah ...	1	1	.....	.....	2	1	5	
Burdwan ...	1	3	.....	.....	2	3	9	
Midnapore ...	8	8	.....	.....	2	.....	18	
Bankura ...	3	3	.....	.....	2	.....	7	
Barabhoom ...	.....	1	.....	.....	3	2	6	
24 Pargunnahs ...	5	3	.....	.....	4	1	13	
Nuddea ...	1	3	.....	1	1	4	10	
Moorsabad ...	5	1	.....	.....	2	2	10	
Jessore ...	Not stated.				.....	.....	.....
Khoulia ...	0	0	.....	.....	1	2	13	
Barisal ...	2	10	.....	.....	.....	.....	12	
Farrakka ...	.....	6	1	.....	5	.....	12	
Backergunge ...	.....	.....	.....	Not stated.				
Mymensingh ...	2	3	.....	.....	2	3	10	
Rajshahi ...	2	5	.....	.....	1	.....	8	
Patna ...	7	3	1	.....	1	2	14	
Patna ...	7	1	.....	.....	1	3	12	
Gya ...	3	2	.....	.....	3	2	10	
Shahabad ...	6	2	.....	.....	1	3	12	
Mossurpore ...	1	.....	.....	.....	3	2	6	
Darbhanga ...	2	.....	1	1	1	2	12	
Harar ...	2	2	.....	.....	2	2	15	
Bhagalpur ...	10	2	1	.....	2	5	20	
Monghyr ...	7	2	.....	.....	.....	3	12	
Farrakka ...	1	1	.....	.....	.....	10	12	
Cuttack ...	5	1	.....	.....	2	1	9	
Pooree ...	.....	1	1	.....	4	.....	6	
Balasore ...	2	1	.....	.....	4	.....	7	
Tipperah ...	.....	5	.....	.....	.....	1	6	
Total ...	89	79	7	2	53	69	290	
Percentage ...	29.4	26.4	2.3	.7	17.7	23.1	.....

5. *Constitution of Committees.*—Tables showing the proportions in which officials and non-officials, Europeans and Indians, were represented in District and Local Boards will be found in Appendices C and D. The percentage of European and of official members to the total strength of the Boards was as follows :—

	Officials.	Europeans.
District Boards ..	29.2	21.9
Local Boards ..	15.2	5.7

6. *Chairmen of District and Local Boards.*—As a rule, the Local Boards availed themselves of the power, which the law allows them, of electing their own Chairmen from among the members, subject to the approval of the Lieutenant-Governor; and it was only in a few cases that Chairmen were appointed by the Local Government at the request of the Boards. The Magistrate of the district has in every case been appointed by Government to be Chairman of the District Boards, and experience has shown the wisdom of this step. It would have been quite impossible to have introduced the measure in its present form except under the direction of the district officers.

7. *Meetings of Boards.*—The statement below shows the number of meetings held by each of the District Boards, and the average attendance of members at each meeting. The attendance of members at the meetings was on the whole satisfactory, and the members, both elected and appointed, evinced considerable interest in the questions which came before them for consideration.

DIVISION.	Name of District Board.	Number of members.	Number of meetings.	Average attendance of members at meetings.	Average percentage attendance of members at meetings.	REMARKS.
BURDWAN	Burdwan ...	18	21	10	55.5	For 18 months ending 31st March 1888.
	Dankur ...	14	10	6.7	48.1	Ditto ditto ditto.
	Heerbhoom ...	12	18	5.7	47.5	Ditto ditto ditto.
	Midnapore ...	28	28	Not stated.	...	Ditto ditto ditto.
	Hooghly ...	28	11	16	61.5	Ditto ditto ditto.
	Howrah ...	10	19	5.5	55.0	Ditto ditto ditto.
PRESIDENCY	34-Pergunnahs ...	24	18	11.2	46.8	Ditto ditto ditto.
	Nudda ...	20	11	10.33	51.8	Ditto ditto ditto.
	Jessore ...	24	11	14.08	58.2	Ditto ditto ditto.
	Mooredabad ...	20	15	10.33	51.8	Ditto ditto ditto.
	Khoolna ...	16	9	9.68	59.8	Ditto ditto ditto.
DACCA	Dacca ...	28	28	13	46.4	Ditto ditto ditto.
	Furzedpore ...	24	18	7.48	31.0	Ditto ditto ditto.
	Backergunge ...	24	8	Not stated.	.....	The Board was constituted in November 1887.
	Mymensingh ...	25	8	12.8	50.4	The Board commenced operations in October 1887.
RAJSHAHY	Rajshahye ...	20	17	12.8	64.0	For 18 months ending 31st March 1888.
	Pubna ...	15	23	6.5	43.3	Ditto ditto ditto.
	Dinagopore ...	22	23	5	22.7	For the year 1887-88.
	Bogra ...	17	13	7	41.1	Ditto.
	Bungpore ...	28	6	18	57.1	Ditto.
	Julpigore ...	16	6	9	56.2	Ditto.
PATNA	Patna ...	24	21	14.2	59.3	For 18 months ending 31st March 1887.
	Gya ...	20	...	Not stated.	...	For the year 1887-88.
	Shahabad ...	25	5	16	64.0	Ditto.
	Mosufferpore ...	18	7	8.1	45.0	Ditto.
	Chumpan ...	...	...	Not stated.	...	Ditto.
	Durbhuaga ...	25	8	14	56	Ditto.
RAJGULPORE	Sarun ...	30	13	15.4	51.3	Ditto.
	Bhagulpore ...	40	9	19.7	49.2	Ditto.
	Monghyr ...	24	7	13.3	55.4	Ditto.
	Fatehah ...	24	0	10	41.1	Ditto.
ORISSA	Malda ...	12	7	6	50.0	Ditto.
	Cuttack ...	20	5	11.2	56.0	Ditto.
	Pooree ...	12	15	5.3	45.0	Ditto.
CHITTAGONG	Balasore ...	16	5	10.2	63.7	Ditto.
	Chittagong ...	19	11	9.18	48.3	Ditto.
	Noakhally ...	13	7	8.71	67.0	Ditto.
	Tipperah ...	13	14	9.3	71.5	Ditto.

The number of meetings held by Local Boards and the attendance of members at these meetings are shown in the table in Appendix E. The Commissioners generally report that, on the whole, the members of Local Boards took a fair interest in their work.

8. *Date of commencement of the Act.*—As it was considered desirable to bring the Act into operation with the least possible delay, the Lieutenant-Governor directed, by notifications published under section 1, that the Act should come into force in the sixteen districts mentioned in the third schedule of the Act on 1st October 1886, which was the beginning of a quarter of the financial year adopted in the Act, and of the cess year fixed under Act IX (B.C.) of 1880 by the late District Road Committees, who have been succeeded by the District Boards. In the other districts the Act came into force on the 1st April 1887.

9. *Powers and Duties of District Boards.*—Under section 59, the provisions of Part III, Chapter I of the Act, which relate to A—Pounds, B—Education, C—Medical, and D—Public Works, apply to every District Board constituted under the Act, unless and until the Lieutenant-Governor otherwise directs. The Lieutenant-Governor has not exercised the power conferred on him of withdrawing any of these provisions from any district, and the provisions under headings A to D are in force in every district to which the Act has been extended.

10. *Management of Cattle Pounds.*—Under section 52, clause (3) of the Local Self-Government Act, the receipts under the Cattle Trespass Act, 1871, form one of the assets of the District Fund, and in order to secure that adminis-

trative control should accompany financial responsibility, the Lieutenant-Governor conferred on the District Boards, under notifications published in the *Calcutta Gazette* under the Cattle Trespass Act Amendment Act, XVIII of 1883, the powers of the District Magistrate under Chapters I to III of the Cattle Trespass Act, 1871. These powers relate to the establishment of pounds, the determination of the villages by which they are to be used, the appointment of pound-keepers, the fixing of fees for the feeding and watering of cattle, and generally to the executive management of pounds. The reports show in some districts an increase, in others a considerable decrease, in the receipts from this source. The Lieutenant-Governor cannot doubt, however, that with judicious management, which the Chairmen should exert themselves to ensure, the Boards have in Pounds a very fertile source of revenue. The conditions of agriculture in these Provinces afford facilities for the trespassing of cattle. Cattle are allowed to stray in search of fodder, while fields are unprotected by hedges or walls. It is quite certain that large sums, which should be made available for the public benefit, are levied by zemindars' gomashas and other unauthorized agents, and that if sufficient supervision were exercised, and pounds judiciously established and watched, the income of the Boards might be largely augmented from fines upon trespassing cattle.

11. *Education*.—Under sections 62, 64, and 65 of the Act, the entire maintenance and management of the Government middle English and middle vernacular schools, the administration of the grant-in-aid allotments in respect of middle English and vernacular schools, and the management of the primary grants have been vested in the District Boards. The District Committees of Public Instruction in all the districts in which the Act is in force have ceased to exist, and their establishments of Sub-Inspectors of Schools, teachers, and clerks have all been transferred to the District Boards, only a few Sub-Inspectors of Schools being retained under the Education Department for the inspection of schools within municipalities. The following statement shows the number of schools and the strength of the inspecting staff transferred to each District Board. Detailed information regarding primary schools—lower and upper—has not been supplied for all the districts. It may be noted that in some districts there are no public primary schools, the duty of the District Boards in those districts being confined to aiding primary schools under private management.

NAME OF DISTRICT BOARD.	Number of Sub-Inspectors of Schools.	GOVERNMENT MIDDLE.		AIDED MIDDLE.		Inspecting p.m. dia.	Education clerk.	Upper primary.	Lower primary.	REMARKS.
		English.	Vernacular.	English.	Vernacular.					
Burdwan ...	4	6	35	36	73	1	88	575		
Bankoora ...	4	5	13	30	4	1	103	1,015		
Beerbhoom ...	3	7	10	9	9	1	.....	.....
Midnapore ...	3	2	24	25*	Do.	1	141	2,327		* Includes one upper primary school.
Houghly ...	3	2	38	32	Do.	1	.....	.....
Howrah ...	3	1	13	7	Do.	1	43	568		
24-Pargunnahs ...	3	3	21	27	Do.	1	79	1,042		
Naddea ...	3	3	20	20	Do.	1	.....	.....
Jessore ...	3	3	12	22	.....	1	.....	.....
Moorshedabad ...	3	2	10	31	1	1	36	608		
Khoolna ...	3	35	42	31	18	1(a)	135	1,123		(a) Besides one primary education clerk.
Dacca ...	3	32	4	21	13	1(a)	117	795		
Furreedpore ...	3	3	20	30	.....	.....	51	903		
Backergunge ...	3	10	10	8	25	.....	125	1,223		
Mymensingh ...	3	23	20	15	8	1	71	871		
Rajshahye ...	4	6	22	.....	.....	1	47	726		
Pubna ...	4	6	17	.....	.....	1	40	303		
Dinagopore ...	3	12	44	.....	.....	1	79	871		
Bogra ...	3	1	13	.....	.....	1	17	168		
Rangpore ...	3	6	6	1	14	1	18	1,067		
Julpigoree ...	3	15	9	.....	.....	1	.....	.....
Patna ...	4	.....	.....	.....	.....	1	87	413		
Gya ...	3	.....	.....	.....	.....	1	.....	.....
Shahabad ...	3	.....	.....	.....	.....	1	.....	.....
Mozufferpore ...	3	.....	.....	.....	.....	1	.....	.....
Chumparan ...	3	.....	.....	.....	.....	1	.....	.....
Durbhanga ...	3	1	2	2	.....	1	12	548		
Baran ...	3	.....	.....	.....	.....	1	33	862		
Bhagulpore ...	3	.....	.....	.....	.....	1	.....	.....
Monghyr ...	3	.....	.....	.....	.....	1	.....	.....
Purneah ...	4	.....	.....	.....	.....	1	.....	.....
Maidah ...	4	.....	.....	.....	.....	1	.....	.....
Cuttack ...	3	1	13	4	35	1	118	3,964		
Pooree ...	3	4	13	.....	11	1	65	1,128		
Balasore ...	3	.....	3	4	41	1	80	1,008		
Chittagong ...	3	Not stated.				1	.....	.....
Noakhully ...	2					1	.....	.....
Tipperah ...	3					1	.....	.....

12. *Medical.*—The following charitable dispensaries were made over, under section 66 of the Act, to the control and administration of the District Boards of the districts concerned:—

DISTRICT.			DISPENSARY.
Burdwan	..	..	Mancoor.
Hooghly	..	..	Bandipore.
Khoolna	..	..	Bagirhat.
Jessore	..	..	{ Jhenida.
			{ Magurah.
Dacca	..	..	{ Munshigunge.
			{ Manickgunge.
Dinagapore	..	..	Thakurgaon.
Bhagulpore	..	..	{ Daula.
			{ Mudehpura.
			{ Supool.
			{ Protabgunge.
Gya	..	..	{ Jehanabad.
			{ Aurungabad.
			{ Nowada.

13. *Public Works.*—On the formation of the District Boards, all roads, bridges, channels, buildings, and other property, moveable and immoveable, held by, or under the control and administration of, the late District or Branch Road Committees were placed under the control and administration of the District Boards under the provisions of section 73 of the Act. In accordance with section 3 of the Act, the old establishment was retained under the new management. The new Boards have taken the place of the District Road Committees, and have to carry out the same works, having at their disposal the same trained establishments. It is reported, in regard to many District Boards, that the full allotment for original works has not been spent. This, however, is a matter which the Chairmen should be able to control, and Commissioners of divisions will be asked to invite the attention of district officers to the necessity of seeing that sanctioned works are duly carried out. The tendency in some districts to allot unduly large sums to the construction of village paths also requires to be watched.

14. *Ferries.*—Most of the public ferries in the districts coming under the Act were formally placed under the management of the respective District Boards under the provisions of section 35 of the Bengal Ferries Act, 1885, and all the proceeds from these ferries were assigned to the Boards to establish equilibrium between the receipts and charges transferred from the Provincial accounts to the Boards.

15. *Powers specially conferred on the Boards.*—The provisions contained under headings E to I, Part III, Chapter I of the Act, relate to powers which do not apply to a District Board until expressly extended to it under section 60. The Lieutenant-Governor has, in exercise of the powers conferred on him by that section, extended the provisions of sections 88, 89, 90, which relate to sanitation, and 100 (miscellaneous) to all the District Boards, and has in addition to this, in the case of the District Board of Furreedpore, extended to the Board the provisions of section 99 (H—Famine Relief), as there is a fund there which it was desired to vest legally in the Board.

Little has unfortunately been done under heading E, *Sanitation*, for want of funds, and the Lieutenant-Governor fears that there is not much hope of substantial progress in village sanitation under the agencies and with the funds now available. The question is now under consideration with reference to the recent Resolution of the Government of India, and every opportunity will be taken of bringing the views of Government before the local authorities; but Sir Stuart Bayley shares the opinion of Sir Ashley Eden, that it is to such bodies as Union Committees that we must look for the actual carrying out of anything like systematic village sanitation.

17. *Powers of Local Boards.*—In most districts Local Boards were entrusted with the administration of the grants for village roads, pounds, ferries and primary education. They are generally reported to have taken an interest in their work, and to have discharged their functions satisfactorily.

18. *Rules made under the Act.*—In addition to the election rules mentioned in paragraph 3, which were framed under clause (a) of section 188 of the Act, other rules were made by the Local Government for the guidance of District Boards under clauses (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s) and (t) of the section. These rules will be found in Appendix F.

With a view to assist the District Boards in making rules, under section 32 of the Act, for the conduct of their business, a set of model rules (*vide* Appendix F) were circulated by Government to serve as a convenient model in respect of the form, wording, and subject-matter of the rules to be framed under the section. Many of the District Boards framed rules under the section, adopting the model rules with only slight alterations in some cases to suit the circumstances of the districts, and the rules were sanctioned by the Lieutenant-Governor.

19. *Income.*—Appendices G and G (1) show respectively the income of the District Boards constituted in the 16 districts mentioned in the third schedule of the Act for the six months ending 31st March 1887, and the income of all the District Boards in existence during the year 1887-88. The total receipts for these two periods amounted to Rs. 14,45,251 and Rs. 71,57,405 respectively.

No comparison can, for obvious reasons, be made between the receipts of the District Boards during the period under review and those for any previous period. The Collectors of districts, and not the District Boards, are responsible for the realization of the road cess, which forms the main source of income of the district funds, and the Boards cannot therefore make any improvement in their revenues from this source. The cess is, moreover, levied at the maximum rate allowable under the Cess Act, IX (B.C.) of 1880, of 6 pies on each rupee of the annual value of the estates, and no appreciable increase of revenue can therefore be expected, except on the occasional revaluation of the estates in the districts. The revenues to be derived from the pounds, ferries, and, in some instances, the schools, made over to the District Boards are however capable of great development, and, in accordance with the principles laid down in paragraph 5 of the Government of India's letter No. 3513, dated the 10th October 1881, local bodies have been informed that the means of meeting any additional expenditure which may be rendered necessary by the growing wants of each locality should be found in the improvement of the revenues from these sources.

20. *Expenditure.*—Details of the expenditure incurred by District Boards during the six months ending 31st March 1887 and the year 1887-88 are given in Appendices H and H (1). The totals for these two periods are Rs. 7,92,236 and Rs. 53,35,370 respectively.

21. It is necessary to explain that the income and expenditure of the District Boards, as shown in the appendices above referred to, are subject to modification after the accounts under the heads of Education, Pounds, Ferries and Medical have been finally adjusted between Provincial and Local. It was not till about the close of the year 1887-88 that the actual amount of receipts and charges to be transferred from the Provincial accounts to the respective District Funds could be fixed, and the Boards were therefore unaware of the exact amount of the charges to be borne by them under these heads.

22. The reports which have been received from local officers show that the introduction of the Act was accomplished successfully, and that the local bodies entered upon their duties with interest and intelligence. The Lieutenant-Governor, however, thinks that it would be unnecessary at present to pronounce any opinion on the success of the local self-government scheme, founded on the working of the District Boards, as sufficient time has not elapsed to admit of the scheme being thoroughly tried.

As regards the actual work accomplished, and the prospects which it offers for the future, this report must necessarily be meagre. The time that has elapsed has been too short either for much to be done or for a certain forecast to be made. It may be stated, however, that the tone of the Commissioners' reports is generally hopeful. The Presidency Commissioner says:—"On the whole, the Local Self-Government Act may be said to have worked well during the year." The Commissioner of Dacca reports:—"It is almost too soon to criticise the work of the various Boards yet; but, as far as I am able

to judge, there is every reason to hope that the experiment now being made will prove successful." The Commissioner of Rajshahye says:—"The District and Local Boards worked fairly well during the period under review." The Commissioner of Patna writes:—"The district officers say that the District Boards have worked well. The members of the Boards generally have shown sufficient interest in their work, and the attendance at meetings has on the whole been satisfactory." The Commissioner of Bhagulpore, premising that the time has not yet arrived for forming an estimate of success or failure of the scheme of Local Self-Government, says that all must agree "in desiring that the widest scope should be given to it." The Commissioner of Chittagong says:—"Work has, on the whole, gone on very much as it did under the old Cess Committees." Finally, the Commissioner of Burdwan reports:—"I think it would be premature to pronounce upon the general efficiency of District and Local Boards, and will only say now that they have still much to learn." Sir Steuart Bayley's opinion is that when we have found, in some instances considerable success, and in no instance failure; when we have to some extent awakened public interest and enlisted public spirit without impairing efficiency in administration; and when the great majority of district officers are working in cordial sympathy with the local bodies, it may fairly be said that the first experience of the measure gives good promise of its satisfactory establishment.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

APPENDICES.

APPENDIX A.

Statement showing the names of District and Local Boards, the number of members fixed for each, and the number of members elected by the Local Board for the District Board.

DIVISION.	NAME OF DISTRICT BOARD.	Number of members fixed for the District Board.	NAME OF LOCAL BOARD.	Number of members fixed for the Local Board.	Number of members of District Board to be elected by the Local Board.
BURDWAN	Burdwan ...	18	Burdwan ...	15	3
			Raneegunge ...	9	2
			Culina ...	9	2
	Bankoora ...	14	Bankoora ...	12	4
			Bishenpore ...	9	3
			Sudder (Soory) ...	11	3
	Beerbhoom ...	12	Rampore Haut ...	9	3
			Midnapore ...	36	9
			Ghattal ...	18	2
	Hooghly ...	26	Tumlook ...	18	3
			Contai ...	21	4
			Hooghly ...	15	5
	Howrah ...	10	Serampore ...	15	5
			Jehanabad ...	9	3
			Howrah ...	9	2
PRESIDENCY	24-Pergunnahs ...	24	Ooloberiah ...	12	3
			Alipore ...	15	3
			Diamond Harbour ...	12	3
	Nuddea ...	20	Baraset ...	9	2
			Bussirhat ...	9	2
			Dum-Dum ...	6	1
	Jessore ...	24	Barrackpore ...	6	1
			Krishnaghur ...	12	2
			Kooshtea ...	9	2
	Moorsshedabad ...	20	Chooadanga ...	9	2
			Meherpore ...	9	2
			Ranaghat ...	9	2
	Khoolna ...	16	Jessore ...	18	3
			Jhenida ...	9	2
			Magoora ...	9	2
	Dacca ...	24	Narail ...	9	2
			Bongong ...	15	3
			Berhampore ...	15	4
	Mymensingh ...	25	Lalbagh ...	9	2
			Kandi ...	12	2
			Jungipore ...	12	2
Dacca	Dacca ...	24	Khoolna ...	12	3
			Bagirhat ...	12	2
			Satkhira ...	15	3
	Furreedpore ...	24	Dacca ...	12	4
			Naraingunge ...	9	3
			Manickgunge ...	9	3
	Backergunge ...	24	Munshigunge ...	15	4
			Furreedpore ...	12	4
			Madaripore ...	12	4
	Mymensingh ...	25	Goalundo ...	9	4
			Burrisal ...	18	5
			Perozepore ...	15	3
Dacca	Mymensingh ...	25	Patuakhali ...	9	2
			Bhola ...	9	2
			Jamalpore ...	8	2
	Kishoregunge ...	8	Atia ...	8	3
			Netrokona ...	8	2
			Mymensingh... ..	12	3

APPENDIX A—concluded.

DIVISION.	NAME OF DISTRICT BOARD.	Number of members fixed for the District Board.	NAME OF LOCAL BOARD.	Number of members fixed for the Local Board.	Number of members of District Board to be elected by the Local Board.
RAJSHAHYR	Rajshahye	20	Beauleah	15	5
			Nowgong	9	2
			Nattore	12	3
	Pubna	15	Pubna	12	4
			Serajgunge	12	4
	Dinagapore	22	<i>Nil.</i>	<i>Nil.</i>	<i>Nil.</i>
	Bugra	7	<i>Nil.</i>	<i>Nil.</i>	<i>Nil.</i>
	Rungpore	30	Rungpore	12	6
			Gaibanda	6	3
			Kurigram	6	3
PATNA			Nelphamari	6	3
	Julpigoree	16	<i>Nil.</i>	<i>Nil.</i>	<i>Nil.</i>
	Patna	24	Patna	12	4
			Dinapore	9	2
			Barh	9	2
			Behar	12	4
	Gya	20	Gya	9	4
			Nowadah	6	2
			Jehanabad	6	2
			Aurangabad	6	2
BHAGULPORE	Shahabad	24	Arrah	30	4
			Buxar	14	3
			Sasseram	20	3
			Bhabuah	8	2
	Durbhunga	24	Durbhunga	10	4
			Madhubani	10	4
			Tajpore	8	4
	Mozufferpore	18	Mozufferpore	8	3
			Sitamarhi	8	3
			Hajipore	8	3
ORISSA	Sarun	30	Chupra	16	8
			Gopalgunge	6	3
			Sewari	8	4
	Chumparun	16	<i>Nil.</i>	<i>Nil.</i>	<i>Nil.</i>
	Monghyr	24	Monghyr	12	4
			Jamui	12	4
			Beguserai	12	4
	Bhagulpore	40	Bhagulpore	13	6
			Supool	14	6
			Muddehpura	12	4
CHITTAGONG	Purneah	24	Banka	12	4
			Purneah	12	5
			Kissengunge	12	4
			Arrareah	12	3
	Maldah	12	<i>Nil.</i>	<i>Nil.</i>	<i>Nil.</i>
	Cuttaek	20	Cuttaek	15	4
			Kendrapara	12	3
			Jajpore	12	3
	Pooree	12	Pooree	8	4
			Khoorda	6	2
CHITTAGONG	Balasore	14	Balasore	12	4
			Bhuddruck	10	3
	Chittagong	19	<i>Nil.</i>	<i>Nil.</i>	<i>Nil.</i>
	Noakholly	13	<i>Nil.</i>	<i>Nil.</i>	<i>Nil.</i>
	Tipperah	13	Tipperah	12	3
			Brahmanbariah	9	2
			Chandpore	6	1

APPENDIX B.

Statement showing the results of the elections of the Members of Local Boards.

Name of District.	Name of Local Board.	Name of thana, &c, electoral ward	Number of vacancies	Number of candidates	Number of persons entitled to vote.	Number of electors who voted.	Percentage of electors who recorded their vote to total number of electors	REMARKS
BURDWAN DIVISION.	Burdwan	Burdwan ..	2	6	550	215	39	517 voters were present, although only 217 recorded their votes.
		Bood-Bood	1	5	641	451	70.3	
		Ausgram	1	5	1,139	217	19.0	
		Sahibgunge	1	11	645	315	48.8	
		Singur ..	2	5	1,005	440	43.7	
	Raneegunge	Royana	1	5	945	542	57.3	480 voters were present, but 145 voted.
		Khandoghose	1	5	412	202	49	
		Raneegunge	2	6	958	145	15.4	
		Asansole	2	2	554	142	25.6	
	Cutwa	Kankra	2	2	292	142	48.6	Out of 171 voters present at the poll, 142 voted.
		Cutwa	2	2	784	262	33.4	
		Katugram	2	2	374	63	16.8	
		Mangalooto	2	7	875	421	48.1	
	Culina	Culina	2	8	1,175	459	39.1	Elections failed owing to non-submission of nomination by the electors within the time prescribed by the rules.
		Purhatthal	2	5	881	371	42.1	
		Montuswar	2	4	733	409	55.7	
		Bankoora	2	Not stated	1,270	406	32	
	Bankoora	Bankoora	1	Ditto	1,110	241	21.8	340 voters were present, but only 489 voted.
		(Gungulghat)	2	Ditto	900	177	19.6	
		Rajni	2	Ditto	630	100	15.9	
		Khatra	1	Ditto	886	100	11.3	
	Bishenpore	Bishenpore	2	Not stated	1,425	253	17.8	Election failed as no candidate was nominated as required by the rules.
		Sowamukhi	2	Ditto	454	100	22	
		Kotulpur	1	Ditto	781	110	14.4	
		Indas	1	Ditto	400	130	32.5	
	Moory	Moory	2	Ditto	592	371	62.6	340 voters were present, but only 489 voted.
		Dobraspore	2	Ditto	344	344	100	
		Solpore	2	Ditto	510	371	72.7	
		Sakulpore	1	Ditto	391	117	29.9	
	Rampore Hat	Lobpore	1	Ditto	360	200	55.6	340 voters were present, but only 489 voted.
		Rampore Hat	2	Ditto	511	181	35.4	
		Nalhati	2	Ditto	1,042	444	42.6	
		Mowraswar	1	Ditto	341	108	31.7	
	Midnapore	Midnapore	4	11	1,089	554	50.9	The elections failed, as no nominations were resubmitted by the electors within the time prescribed by the rules. But 36 per cent. of the voters were present at the polling stations on the date of election.
		Aschpore	2	8	1,456	703	48.3	
		Debra	2	21	1,052	484	45.9	
		Sabong	2	7	1,522	773	50.8	
		Dantam	2	4	152	340	75.2	
		Guliatla	2	7	1,545	650	42.1	
		Sulbon	2	4	108	247	67.1	
		Bisnora	1	1	342	186	49.7	
		Jhargram	1	Not stated	300	179	59.5	
		Narsayamurh	2	5	571	271	47.5	
	Contai	Gopiballabpore	2	10	686	300	61.7	547 and 403 voters respectively were present at the poll, although only the numbers recorded in column 7 gave their votes.
		Contai	4	15	882	282	41.3	
		1gra	2	5	397	208	52.4	
		Potashpore	2	5	321	187	58.3	
		Khandree	2	5	261	191	73.2	
		Bhugabandpore	2	5	514	376	73.2	
		Hoghuathpore	2	5	470	287	61.2	
		Ghattal	2	9	1,132	587	51.9	
		Chunderkhona	2	14	1,025	689	67.2	
		Daspore	2	14	988	613	62	
	Tumlook	Tumlook	2	10	1,229	733	59.6	547 and 403 voters respectively were present at the poll, although only the numbers recorded in column 7 gave their votes.
		Mysal	2	8	712	401	56.3	
		Panduram	2	7	1,193	690	58.1	
		Nandigram	2	14	648	177	27.4	
	Hooghly	Butabhatia	2	2	510	258	50.6	547 and 403 voters respectively were present at the poll, although only the numbers recorded in column 7 gave their votes.
		Hooghly	2	1	140	225	61	
		Polba	2	1	702	400	57	
		Panduram		2	4	1,511	788	52
	Serampore	Balsore	2	3	952	784	82.4	547 and 403 voters respectively were present at the poll, although only the numbers recorded in column 7 gave their votes.
		Dhomasakally	2	6	1,030	1,101	106.8	
		Haripal	2	4	707	209	29.6	
		Chanditollah	2	5	882	221	25	
	Jehanabad	Singoor	2	5	770	126	16.4	547 and 403 voters respectively were present at the poll, although only the numbers recorded in column 7 gave their votes.
		Khatasore	2	5	886	245	27.6	
		Jehanabad	2	9	1,441	511	35.5	
		Goghat	2	9	1,381	492	35.6	
	Howrah	Khanakool	2	9	1,698	650	38.3	547 and 403 voters respectively were present at the poll, although only the numbers recorded in column 7 gave their votes.
		Howrah	2	Not stated	1,463	719	49.1	
		Juggiballabpore	2	Not stated	810	198	24.4	
		Uluberiah	2	Ditto	1,525	552	36.2	
	Uluberiah	Amra	2	Ditto	1,096	563	51.4	547 and 403 voters respectively were present at the poll, although only the numbers recorded in column 7 gave their votes.
		Bagnan	2	Ditto	1,021	713	69.8	
		Shampur	2	Ditto	1,558	564	36.2	
		Shampur	2	Ditto	1,558	564	36.2	

Name of district.	Name of Local Board.	Name of thana &c., electoral ward.	Number of vacancies.	Number of candidates.	Number of persons entitled to vote.	Number of electors who voted.	Percentage of electors who recorded their votes to total number of electors.	REMARKS.
24-Pergunnahs	Alipore	Tallygunge	1	2	1,228	700	56.4	Only one candidate appeared for each of these thanahs and was elected.
		Sonarapore	1	1	428	180	42.7	
		Bhanapore	1	2	1,150	888	77.2	
		Bistapore	1	1	998	845	84.7	
	Diamond Harbour.	Achhapore	1	1	1,088	180	16.5	No elections were held, as no candidates were nominated within the prescribed time.
		Haripore	1	1	1,088	700	64.3	
		Joynagore	1	2	998	700	70.1	
		Canning	1	1	998	700	70.1	
	Baraset	Diamond Harbour	2	2	988	808	81.8	No election took place, as no candidate was nominated within the prescribed time.
		Dum-Dum	1	1	1,178	871	74.1	
		Dobhupore	1	2	698	153	21.9	
		Kulpi	1	2	1,577	587	37.3	
	Bussirhat	Baraset	2	2	1,404	219	15.6	There was no election at this thanah; no candidates having been nominated within the prescribed time.
		Naibati	1	2	1,198	450	37.6	
		Habra	1	2	1,028	500	48.6	
		Deygunga	1	4	679	188	27.6	
	Barrackpore	Bussirhat	1	2	789	407	51.6	500 persons were present.
		Baduria	1	2	1,043	381	36.6	
		Hasanabad	1	2	850	480	56.4	
		Harwa	1	1	18,377	7,686	41.8	
	Dum-Dum	Barrackpore	4	4	856	107	12.5	A large number of the outside public mustered to witness the election.
		Dum-Dum	4	7	184	149	80.9	
		Kotwali	2	2	422	104	24.6	
		Hanskhali	1	2	98	28	28.6	
	Krishnaghar	Chupra	1	2	92	19	20.6	The election failed for want of nominations.
		Kalsengunga	1	2	508	154	30.3	
		Nakshapara	1	7	217	95	43.8	
		Kaligunge	1	5	813	180	22.1	
	Koochta	Koochta	1	1	150	52	34.7	The election failed, there being no candidates for election.
		Bhadalia	1	2	413	238	57.6	
		Dowhupore	1	2	138	43	31.2	
		Bhalka	1	2	327	179	54.7	
	Koomarkhali	Koomarkhali	1	3	684	500	73.1	The election failed for want of nominations.
		Nowpara	1	3	1,200	400	33.3	
		Choochdanga	1	2	180	149	82.8	
		Dumoorhooda	1	2	491	258	52.5	
	Choochdanga	Jibannagore	1	2	264	183	69.3	The election failed, there being no candidates for election.
		Kalopole	1	4	427	340	79.6	
		Alumdanga	1	2	491	317	64.6	
		Meherpore	1	2	1,000	622	62.2	
	Meherpore	Gangni	1	2	97	430	44.3	The election failed for want of nominations.
		Teyhatha	1	2	1,125	430	38.2	
		Kurimpore	1	2	1,267	713	56.3	
		Kanachhat	1	2	2,441	1,704	69.8	
	Ranaghat	Antipore	1	28	1,408	808	57.4	The election failed for want of nominations.
		Chokdah	1	19	2,478	1,885	76.1	
		Haringhatta	1	9	1,024	1,481	144.6	
		Jessore	3	Not stated	1,073	309	28.8	
Jessore	Nagerparah	1	1	371	204	54.7	The election failed for want of nominations.	
	Kaligunge	1	1	710	395	55.6		
	Monirampur	1	2	754	250	33.2		
	Kessupore	1	2	480	178	37.1		
Godkhali	Godkhali	1	2	892	354	39.8	The election failed for want of nominations.	
	Jhenidah	1	2	1,093	633	58.0		
	Sallerpore	1	2	854	140	16.4		
	Kotechandpore	1	2	350	169	48.3		
Jhenidah	Harinakunda	1	1	340	147	43.2	The election failed for want of nominations.	
	Magora	1	2	1,108	674	61.0		
	Mahomedpore	1	2	441	170	38.6		
	Salkhia	1	1	237	149	63.0		
Magora	Natali	1	2	781	380	48.8	The election failed for want of nominations.	
	Lohagura	1	2	771	278	36.1		
	Kaliu	1	1	370	230	62.2		
	Abhoynagar	1	1	106	49	46.2		
Narail	Hongong	1	2	506	252	49.8	The election failed for want of nominations.	
	Gurupota	1	2	297	183	61.6		
	Sarsa	1	2	330	146	44.2		
	Gyghatta	1	2	208	139	66.8		
Moheshpore	Moheshpore	1	2	562	221	39.3	The election failed for want of nominations.	
	Sujango	1	1	Not stated.	Not stated.	Not stated.		The election failed for want of nominations.
	Jorabazar	1	1	Not stated.	Not stated.	Not stated.		
	Baria	1	1	Not stated.	Not stated.	Not stated.		
Berhampore	Nowda	1	1	Not stated.	Not stated.	Not stated.	The election failed, there being no candidates for election.	
	Barharporah	1	1	Not stated.	Not stated.	Not stated.		
	Dowlatabad	1	1	Not stated.	Not stated.	Not stated.		
	Gona	1	1	Not stated.	Not stated.	Not stated.		
Jellinghee	Jellinghee	1	1	Not stated.	Not stated.	Not stated.	The election failed for want of nominations.	
	Shabanuggur	1	1	Not stated.	Not stated.	Not stated.		
	Manulabazar	1	1	Not stated.	Not stated.	Not stated.		
	Assanpore	1	1	Not stated.	Not stated.	Not stated.		
Moorshedabad	Shargawola	1	1	Not stated.	Not stated.	Not stated.	The elections failed at all these thanahs, as candidates were not nominated by the electors within the prescribed time; but large numbers of voters attended at the polling stations on the election days. At the first two thanahs 95 per cent. of the qualified voters were present at the poll.	
	Sargardigheo	1	1	Not stated.	Not stated.	Not stated.		
	Kalyangunge	1	1	Not stated.	Not stated.	Not stated.		
	Kandi	Kandi	1	1	Not stated.	Not stated.		Not stated.
Kandi	Gokurni	1	1	Not stated.	Not stated.	Not stated.	Election of one member for this thanah failed.	
	Kharain	1	1	Not stated.	Not stated.	Not stated.		
	Bharmpore	1	1	Not stated.	Not stated.	Not stated.		
	Bharmpore	1	1	Not stated.	Not stated.	Not stated.		

APPENDIX B—concluded.

Name of district.	Name of Local Board.	Name of thana, i.e., electoral ward.	Number of vacancies.	Number of candidates.	Number of persons entitled to vote.	Number of electors who voted.	Percentage of electors who voted to the total number of electors.	REMARKS.
PRESIDENTY DIVISION—continued.	Moorshedabad—consolid.	Roghunathgungo	2	Not stated	No elections were held, as there was no nomination of candidates. One vacancy was filled up by appointment.
		Dewanseria	1	.....	.....	.....	.....
		Mirzapore	1	.....	.....	.....	.....
		Suti	2	.....	.....	188	40
	Khoorna	Shamsengungo	2	.....	.....	296	38
		Khoorna	3	10	2,004	1,207	60.2	
		Balischatta	1	2	247	150	60.7	
		Doomaria	2	7	1,484	732	50.7	
	Bagirhat	Paikgacha	2	4	919	518	56.3	
		Bagirhat	4	4	1,790	830	46.3	
DACA DIVISION.	Khoorna	Molihat	1	4	1,153	501	43.7	None of the voters present proposed or seconded any of the three nominated candidates. The vacancies had to be filled up by appointment.
		Rampal	1	1	378	50	13.2	
		Morelgungo	2	5	1,574	763	48.4	
		Satkhira	3	9	987	376	38.3	
	Satkhira	Magura	1	1	607	354	58.3	
		Kalarwa	2	5	610	225	36.9	
		Amsuni	1	1	930	305	32.9	
		Kaligungo	3	5	1,473	432	29.7	
	Dacca	Keranigunge	2	17	502	155	30.9	
		Sabhar	2	17	1,076	not given.	.....
		Nawabgunge	2	20	614	326	53.1	
		Kapanya	2	12	1,331	509	38.3	
	Dacca	Narsinggungo	2	7	325	194	59.9	
		Nargungo	2	7	594	234	39.3	
		Raipura	2	4	351	42	11.9	
		Manickgungo	3	9	680	312	45.9	
	Manickgungo	Jadargungo	2	10	397	169	42.6	
		Harirampore	1	3	252	85	33.7	
		Moonshgungo	4	20	1,424	466	32.7	
		Srinagar	6	22	2,200	555	25.2	
	Furreedpore	Furreedpore	1	2	153	86	56.5	
		Bhushna	2	6	504	222	44	
		Bhanga	2	5	608	208	34	
		Mukadpore	2	5	453	144	32	
	Furreedpore	Ainapore	1	4	317	190	60.6	
		Madaripore	2	11	1,084	417	38.4	
		Sibchar	1	7	403	165	40.9	
		Palong	2	16	2,040	699	34.3	
	Goalundo	Kotalipore	1	5	521	231	44.5	
		Gopalgungo	1	3	305	122	40.3	
		Goalundo	2	5	402	153	38.2	
		Bangsa	1	2	229	147	64.2	
	Backergunge	Balnakandi	3	10	940	646	68.7	
		Kotwali	2	6	1,444	826	57.2	
		Gournadi	2	4	1,337	682	51	
		Jhalokati	2	12	1,165	680	58	
	Backergunge	Backergunge	2	4	661	305	46.3	
		Nalchiti	2	4	674	359	53.3	
		Mendigunge	2	4	402	178	44.3	
		Perosepur	3	5	333	190	57.3	
	Mymensingh	Bhandaria	2	3	826	305	36.9	
		Soorupkati	3	5	1,381	633	45.9	
		Mutbaria	2	4	1,150	547	47.5	
		Foolpore	2	.....	1,418	483	34.06
	Mymensingh	Nasirabad	2	.....	.....	.....	.....
		Gafurgram	2	.....	.....	.....	.....
		Madargungo	2	.....	.....	.....	.....
		Beaulah	2	12	817	306	37.4	
RAJSHAYE DIVISION.	Rajshaye	Pootah	2	27	800	411	51.4	None of the voters present proposed or seconded any of the three nominated candidates. The vacancies had to be filled up by appointment.
		Charghat	2	6	810	354	43.7	
		Godaguree	1	16	491	400	81.4	
		Tanore	1	6	267	400	78.6	
	Nowgong	Bagmara	2	5	650	400	61.5	
		Nowgong	2	4	544	290	53.3	
		Panchoopore	2	5	712	275	38.6	
		Manda	2	3	570	300	52.6	
	Natore	Natore	2	12	548	230	41.9	
		Baringang	2	4	218	41	18.8	
		Shingra	2	10	729	144	19.7	
		Lalpore	2	5	573	180	31.4	
	Pubna	Pubna	2	5	591	370	62.6	
		Muthura	2	7	610	405	66.4	
		Chakmohur	2	5	663	370	55.8	
		Dulai	2	7	1,304	505	38.7	
	Seraigunge	Seraigunge	2	2	1,075	548	50.9	
		Shahadpore	2	7	1,205	627	51.6	
		Ullapara	2	3	703	398	56.6	
		Raigunge	2	2	423	177	41.9	
	Patna	Bankipore	4	6	625	419	67	
		Masowdhi	2	7	2,481	992	39.9	
		Bikram	2	6	1,272	543	42.6	
		Dinapore	2	4	45	40	88.9	
	Patna	Mansir	2	6	640	220	34.4	
		Barh	2	.....	.....	.....	.....
		Motamrah	2	.....	.....	.....	.....
		Futwah	2	.....	1,172	730	62.3
	Behar	Behar	2	.....	.....	.....	.....
		Behar	2	.....	.....	.....	.....
		Behar	2	.....	.....	.....	.....
		Behar	2	.....	.....	.....	.....
PATNA DIVISION.	Patna	Hilaa	2	1	357	408	114.3	The elections at these thanas failed, there being no qualified candidates. The elections were partially successful at these thanas there being fewer candidates than vacancies. The elections failed for want of candidates.
		Silao	1	.....	.....	.....	.....
		Islampore	2	.....	.....	.....	.....
		Islampore	2	.....	.....	.....	.....

APPENDIX C.

Statement showing the constitution of Local Boards.

Division.	Name of district.	Name of Local Board	Nominated.	Elected	Total.	Officials	Non-officials	Euro-peans.	Indians.
BURDWAN	Burdwan	Burdwan	8	10	18	2	13	1	15
		Raneegunge	3	6	9	1	8	3	6
		Culwa	3	6	9	1	8	..	9
		Culina	3	6	9	1	8	..	9
	Bankoora	Bankoora	4	8	12	2	10	1	11
		Bishonpore	3	6	9	1	8	..	9
	Beerbhoom	Sudder (Nony)	3	6	11	2	9	1	11
		Rampore Hat	3	6	9	2	7	1	8
	Midnapore	Midnapore	12	24	36	6	30	4	34
		Ghatal	6	12	18	3	15	..	18
		Jumlook	6	12	18	1	17	..	18
		Contai	7	14	21	4	17	..	21
	Hooghly	Hooghly	5	10	15	2	13	1	15
		berampore	5	10	15	1	14	1	15
	Howrah	Jhauabad	4	6	9	2	7	..	9
		Howrah	3	6	9	1	8	..	9
PRESIDENCY	24 Pargunnahs	Ooluberiah	4	8	12	1	11	..	12
		Diamond Harbour	4	8	12	1	11	..	12
		Alipore	5	10	15	4	11	..	15
		Barra-kpore	2	4	6	1	5	..	6
	Nuddes	Dum-Dum	2	4	6	2	4	..	6
		Besuihat	3	6	9	..	9	..	9
		Banaset	3	6	9	2	7	..	9
		Koochta	3	6	9	1	8	2	9
	Jessore	Micherpore	3	6	9	1	8	1	9
		Choudangan	4	8	12	1	11	..	12
		Kalishanghur	4	8	12	1	11	..	12
		Kanaghat	3	6	9	..	9	..	9
	Khoolna	Jessore	6	12	18	1	17	2	19
		Jhmdah	1	2	3	2	7	1	8
		Magorah	1	2	3	1	8	2	7
		Natal	4	8	12	2	7	..	9
DACCA	Woorshidabad	Bongong	5	10	15	1	14	..	15
		Khoolna	4	8	12	2	10	..	12
		Sutkhira	5	10	15	1	14	..	15
		Bagurhat	4	8	12	..	12	1	13
	Dacca	Berhampore	5	10	15	1	14	..	15
		Jalbagh	3	6	9	1	8	..	9
		Jumapore	4	8	12	1	11	..	12
		Kandi	4	8	12	1	11	..	12
	Furiedpore	Dacca	4	8	12	..	12	..	12
		Nainiungo	3	6	9	1	8	..	9
		Moonshingunge	5	10	15	1	14	..	15
		Luriedpore	4	8	12	3	9	..	12
RAJSHAHYE	Barkerungo	Madanpore	4	8	12	2	10	..	12
		Gonlando	3	6	9	..	9	..	9
		Burirail	6	12	18	Not stated	..	1	17
		Petowpore	5	10	15	Not stated	..	..	15
	Mymensingh	Patuakhali	9	18	27	2	7	..	9
		Bhila	9	18	27	3	6	2	7
		Mymensingh	4	8	12	Not stated	..	2	10
		Jumalpori	8	16	24	2	6	..	8
PATNA	Rajshahye	Alia	8	16	24	3	5	1	7
		Netrokona	8	16	24	2	6	1	7
		Kashirungo	8	16	24	3	6	..	8
		Belkiah	5	10	15	2	13	..	15
	Jubna	Nowmg	3	6	9	1	8	..	9
		Nattote	4	8	12	2	10	1	11
		Pubna	4	8	12	1	11	..	12
		Scragung	4	8	12	1	11	..	12
BHAGULPORE	Kungpore	Scragung	4	8	12	1	11	..	12
		Kungpore	12	24	36	3	9	1	11
		Gaibanda	6	12	18	..	18	..	18
		Kungpore	6	12	18	..	18	..	18
	Patna	Nelphumati	6	12	18	1	8	..	9
		Patna	4	8	12	..	12	..	12
		Jumapore	3	6	9	..	9	1	10
		Bah	3	6	9	..	9	..	9
CHITTAGONG	Monghyr	Bihar	4	8	12	..	12	..	12
		Monghyr	12	24	36	1	11	2	13
		Jamui	12	24	36	1	11	..	12
		Boguserai	12	24	36	1	11	2	13
	Bhagulpore	Bhagulpore	13	26	39	1	12	1	14
		Kupoi	14	28	42	1	13	4	17
		Muddehpura	12	24	36	1	11	2	13
		Hanka	12	24	36	1	11	..	12
	Purneah	Purneah	12	24	36	2	10	6	18
		Kumengunge	12	24	36	..	36	..	36
		Arratiah	12	24	36	..	36	..	36
		Cuttack	15	30	45	5	10	2	12
OMISSA	Cuttack	Kandrapara	12	24	36	2	10	1	11
		Jajpore	12	24	36	1	11	..	12
		Pooce	8	16	24	3	6	2	8
		Khorra	6	12	18	1	7	1	8
	Balasore	Balasore	12	24	36	4	8	1	11
		Bhuddiuck	10	20	30	2	8	..	10
		Tipperah	12	24	36	3	9	..	12
		Bahmanbarah	9	18	27	5	4	..	9
CHITTAGONG	T. ppeiah	Chandpore	7	14	21	1	6	..	7
		Total	544	878	919	133	741	88	887
		Percentage	15.2	24.8	26.7	3.8	21.5	2.5	24.8
		Percentage	15.2	24.8	26.7	3.8	21.5	2.5	24.8

APPENDIX D.

Statement showing the constitution of District Boards.

NAME OF DIVISION.	Name of District Board.	Nom- inated.	Elected.	Total.	Officials.	Non- officials.	Euro- peans.	Indian
BURDWAN	Burdwan	9	9	18	9	13	9	13
	Bankura	7	7	14	7	11	7	12
	Besbarwa	6	6	12	6	6	6	6
	Midnapore	18	18	36	18	28	18	28
	Hooghly	13	13	26	13	20	13	23
PRESIDENCY	Howrah	5	5	10	5	7	5	9
	24. Pargunnahs	12	12	24	10	14	1	23
	Nudda	10	10	20	7	18	6	16
	Jessore	12	12	24	8	16	6	18
	Khoulia	8	8	16	4	12	2	14
DACCA	Moorthadabad	10	10	20	6	14	7	13
	Dacca	14	14	28	7	21	4	24
	Farrakka	12	12	24	7	17	2	23
	Dachangpore	12	12	24	Not stated.	Not stated.	Not stated.	Not stated.
	Mymensingh	13	13	26	7	18	Not stated.	25
RAJSHYH	Rajshahy	10	10	20	6	14	8	12
	Patna	7	7	14	4	11	3	12
	Dinapore	21	21	42	10	11	3	18
	Bogra	15	15	30	4	11	1	14
	Rangpore	15	15	30	6	24	1	29
FATWA	Jalpigore	16	16	32	8	8	5	11
	Patna	12	12	24	5	19	3	21
	Gya	10	10	20	5	15	6	14
	Shahabad	12	12	24	6	18	6	18
	Darbhanga	12	12	24	5	19	10	14
BHAGULPORE	Muzaffarpore	9	9	18	Not stated.	Not stated.	Not stated.	Not stated.
	Sarun	15	15	30	10	20	14	16
	Chhamparan	16	16	32	4	12	8	8
	Monghyr	12	12	24	5	19	8	16
	Bhagalpore	20	20	40	Not stated.	Not stated.	8	32
ORISSA	Purneah	12	12	24	4	20	5	19
	Maldah	12	12	24	3	9	3	9
	Cuttack	10	10	20	7	13	4	16
	Pooree	6	6	12	6	6	1	11
	Balasore	7	7	14	4	10	5	9
CHITTAGONG	Chittagong	19	19	38	6	13	6	13
	Noakhully	13	13	26	5	8	1	12
	Tippurah	7	7	14	4	9	Not stated.	Not stated.
	Total	438	332	770	205	408	160	570
	Percentage	56.9	43.1	100.0	26.5	52.8	20.7	74.1

APPENDIX E.

Statement showing the Number of Meetings held by the Members of the Local Boards during the year 1887-88.

DIVISION.	Name of district.	Name of Local Board.	Number of members.	Number of meetings.	Average attendance of members at each meeting.
BURDWAN.	Burdwan ...	Burdwan ...	15	2	0
		Ranagunge ...	9	4	3.75
		Cuttwa ...	9	7	3.25
		Quina ...	9	3	3.5
	Bankoora ...	Bankoora ...	12	4	5
		Hishanpore ...	9	1	3
	Bongbhooa ...	Sudder (Soggy) Kampore ...	11	Not stated.	Not stated.
	Midnapore ..	Midnapore ...	28	Ditto	Ditto.
		Ghatial ...	18	Ditto	Ditto.
		Tumlook ...	18	Ditto	Ditto.
		Contai ...	21	Ditto	Ditto.
	Hooghly ...	Hooghly ...	15	Ditto	Ditto.
		Seranpore ...	15	Ditto	Ditto.
PRESIDENCY	24-Pergunnahs	Jehanabad ...	9	Ditto	Ditto.
		Howrah ...	12	6	5
		Oolooberiah ...	12	15	5.6
		Allpore ...	15	5	...
	Nudda ...	Diamond Harbour ...	12	9	...
		Harswet ...	9	9	Not stated.
		Bussurhat ...	9	9	...
		Dum-Dum ...	6	2	...
	Jesore ...	Barisackpore ...	6	6	...
		Krishnaghur ...	12	4	6
		Kooshia ...	9	6	7
		hoosdanga ...	9	4	2
	Moorsheedabad ..	Moherpore ...	9	3	7
		Ranaghat ...	9	9	5.5
		Jessore ...	12	3	...
		Jhendah ...	9	6	Not stated.
	Khoolna ...	Magorah ...	9	8	...
		Narail ...	9	6	...
		Bongong ...	15	3	...
		Berhampore ...	15	6	...
	Dacca ...	Lalbach ...	9	6	5.5
		Kandi ...	12	5	7
		Jungpore ...	12	9	4.2
		Khoolna ...	12	4	6
	Furroedpore ...	Bughrat ...	12	6	5.5
		Saikhira ...	15	5	7.5
		Dacca ...	12	5	6.5
		Naraingunge ...	9	2	6
	Backergunge ...	Manekgunge ...	9	4	5.7
		Moonshigunge ...	15	4	11.7
		Furroedpore ...	12	4	6.7
		Madaripore ...	12	5	6.6
	Mymensingh ...	Gondondo ...	9	4	5.2
		Backergunge ...	15	5	...
		Per vopore ...	15	2	...
		Pataakhally ...	9	5	Not stated.
	Rajshahye ...	Bhola ...	9	3	...
		Mymensingh ...	12	...	...
		Jamalpore ...	8	...	Not stated.
		Atia ...	8	...	...
	Pubna ...	Netrokona ...	8	...	...
		Kishoregunge ...	8	...	...
		Benicrah ...	15	Not stated	Not stated.
		Nowgong ...	9	Ditto	Ditto.
	Rangpore ...	Natore ...	12	Ditto	Ditto.
		Pubna ...	12	Ditto	Ditto.
		Serajgunge ...	12	Ditto	Ditto.
		Rangpore ...	...	...	...
PATNA	Patna ...	Qubanda ...	...	...	...
		Kurigram ...	Not stated	Not stated	Not stated.
		Nelphamari ...	...	...	...
		Patna ...	12	4	...
	Gya ...	Dinapore ...	9	4	...
		Barh ...	9	3	...
		Behar ...	12	2	...
		Gya ...	...	...	...
	Shahmird ...	Nowadah ...	...	...	...
		Jehanabad ...	Not stated	...	Not stated.
		Aurangabad ...	...	...	...
		Arrah ...	20	3	18
	Durbunga ...	Bux r ...	15	5	7
		Saneram ...	20	4	9
		Bhabhua ...	8	5	4
		Madhubani ...	10	7	5
	Durbunga ...	Durbunga ...	10	7	3
		Tajpore ...	8	10	5

APPENDIX E—concluded.

DIVISION.	Name of district.	Name of Local Board.	Number of members.	Number of meetings.	Average attendance of members at each meeting.
PATNA—concl'd.	Muzafferpore	Sitambarhi	Not stated	4	3
		Muzafferpore	Not stated	5	3.4
		Hajipore	Not stated	3	3
	Berun	Gopalgunge	6	6	Not stated.
		Sawan	8	5	
		Chupra	16	9	
BHAGULPORE	Monghyr	Monghyr	12	Not stated	Not stated.
		Bogusrai	12	Not stated	Not stated.
		Jainul	12	Not stated	Not stated.
	Bhagulpore	Bhagulpore	12	Not stated	Not stated.
		Supaul	12	Not stated	Not stated.
		Muddehpura	12	Not stated	Not stated.
ORISSA	Purneah	Banks	12	Not stated	Not stated.
		Avareeah	12	Not stated	Not stated.
		Kisangunge	12	Not stated	Not stated.
	Purneah	Purneah	13	Not stated	Not stated.
CHITTAGONG	Cuttack	Cuttack	Not stated	Not stated	Not stated.
		Kendrapara	Not stated	Not stated	Not stated.
		Jajpore	Not stated	Not stated	Not stated.
	Poorse	Poorse	Not stated	Not stated	Not stated.
		Khoorda	Not stated	Not stated	Not stated.
	Holasore	Balsore	Not stated	Not stated	Not stated.
		Bhuddruck	Not stated	Not stated	Not stated.
	Tipperah	Tipperah	13	10	8.1
		Brahmanbariah	9	11	6.72
		Chandpore	7	6	4.3

APPENDIX F.

NOTIFICATION.

The 15th December 1885.—It is hereby notified for general information that the Lieutenant-Governor has been pleased to make the following rules under section 138(a) of the Bengal Local Self-Government Act, III (B.C.) of 1885.

PART I.

ELECTION OF MEMBERS OF UNION COMMITTEES.

Preliminary.

Throughout this and the following Parts the term "Magistrate of the district" shall have the meaning prescribed by section 5 of the Act.

2. Whenever a Union, constituted under section 38 of the Act, comprises two or more villages, the Magistrate of the district shall decide in what manner such Union shall be divided into electoral wards, and the proportional number of members to be returned for each of such wards. Such arrangement shall remain in force in subsequent elections until altered by similar authority. Provided that if it is thought convenient a Union, whether of a single or more villages, may consist of one electoral ward only.

Of the qualification of Voters.

3. Every male person of the full age of twenty-one years, resident at the time of election within the area comprised in a Union, who has, during the year immediately preceding the election of the members of the Committee of such Union, paid one rupee or more on account of road-cess, license-tax or chowkidari-tax, or who is a member of a joint undivided family, which has during such period paid one rupee or more on account of any such cess or taxes, shall be entitled to vote at such election.

Of the qualification of Candidates.

4. Any person qualified under the preceding rule, and who in addition can read and write, shall be qualified as a candidate for any ward in the Union.

Of the manner of holding elections.

5. The Magistrate of the district shall decide at what place or places within the Union and on what date or dates the election of the members of the Union Committee shall be held.

6. The dates fixed for such elections shall be duly notified in all the villages of the Union in such manner as may appear suitable to the Magistrate of the district, and at least fourteen days beforehand; any cost incurred in issuing notices under this rule shall be defrayed from the district fund.

7. Each voter shall vote for the ward in which he ordinarily resides, and for no other. He may vote for as many candidates as there are members to be returned for such ward, but shall not give more than one vote for any single candidate.

8. All persons wishing to vote must be present at the elections. No votes by proxy or in writing shall be received.

9. The Magistrate of the district, or such other officer as the Magistrate of the district may depute for the purpose, shall preside at the election for each Union or portion of a Union.

10. The elections for the different wards in the Union shall be held in succession; the proceedings in every case being commenced by the presiding officer explaining to the assembled voters the nature and objects of the election and the number of members to be returned.

11. The assembled voters of the ward shall be allowed to consult together and elect the necessary number of members in their own manner. They shall report to the presiding officer the names of the persons they have elected, and if such persons are duly qualified, and no objection is raised to the manner in which the election has been conducted, the presiding officer shall declare that they have been duly elected.

12. If the result of the election held under the preceding rule is called in question, the presiding officer shall, if he thinks it necessary, proceed to take a poll, recording the number of votes given for each candidate with his own hand. He shall then and there declare such duly qualified candidates as have a majority of votes to be duly elected.

13. If an equal number of votes is recorded in favour of two or more candidates, all of whom cannot be returned, selection shall be made from such candidates by lot in such manner as the presiding officer shall deem fit, and thereupon a candidate thus selected shall be declared to be duly returned.

14. If at any election held under these rules the number of voters of any ward shall be less than ten per cent. of the total number of house-holders in such ward, the Commissioner may order that the election shall be held again, or may decide that the electors have failed under section 40 of the Act to elect members.

15. Objections regarding the qualifications of candidates and voters shall be summarily decided by the presiding officer, and such decision shall be final.

16. If any candidate, duly elected under the preceding rules, declines to take office, the unsuccessful candidate, if any, who received the largest number of votes shall be held to have been elected. If there is no second candidate, the Commissioner will appoint a member under section 40 of the Act.

17. Except as provided by rules 14 and 15, no election held under these rules shall be invalidated on any ground whatever.

18. The list of duly returned candidates shall be forwarded to the Commissioner of the Division for publication in the *Calcutta Gazette*.

PART II.

ELECTION OF MEMBERS OF LOCAL BOARDS.

Preliminary.

19. When the number of members of a Local Board has been fixed by a notification issued under section 8, the Commissioner, after consultation with the Magistrate of the district, shall decide the number of members who shall be elected for each thannah within the area of such Local Board, and shall issue orders accordingly. Such orders shall be published in the *Calcutta Gazette*, at the district and sub-divisional offices, and at the headquarters of each of the thannahs in question; and in such other manner as the Commissioner may prescribe.

20. The first election of any Local Board under these rules shall take place at such time, not being more than six months after the Act comes in force in the districts mentioned in the Third Schedule of the Act, and after the date of a notification establishing Local Boards in any other district, as the Lieutenant-Governor shall direct.

Of the qualification of Electors.

21. Every male person of the full age of twenty-one years, resident within the area under the authority of a Local Board, who is qualified in one of the manners following, that is to say—

- (1) Is a member of a Union Committee within such area;
- (2) Has during the year immediately preceding such election—
 - (a) paid a sum of not less than one rupee on account of road cess in respect of land situated either wholly or in part within such area;
 - (b) paid license-tax in respect of a trade, dealing, or industry carried on within such area; or
 - (c) been possessed of a clear annual income from any source of not less than two hundred and forty rupees;
- (3) Being a member of a joint undivided family, one of the members of which is qualified to be an elector as in this rule hereinbefore provided, is a graduate or licentiate of any University, or holds a certificate as a pleader or mookhtear, shall be entitled to vote at an election of members of such Local Board.

Of the registration of Electors.

22. In all districts mentioned in the Third Schedule of this Act, or in which a Local Board may hereafter be established, the members of which are not appointed under section 15 of the Act, the Magistrate of the district shall cause to be prepared for each thannah within the area of a Local Board a register of persons qualified to vote. Such register shall be prepared from assessment lists, from enquiries made by persons specially deputed for the purpose, and in such other manner as may appear expedient. Such register shall from time to time be corrected and added to as the Magistrate of the district may direct.

23. At least two months before the date fixed for the election for any thannah, a copy of the register showing the persons qualified to vote for such thannah shall be published at suitable places within that thannah. Copies of all the thannah registers shall also be published at the sub-divisional office.

24. Any person claiming the right to vote may submit to the Magistrate of the district an application in writing for the entry of his name in the register of electors, stating distinctly in what manner he is qualified; and all such applications, if made at least one month before the date fixed for the election, shall be duly enquired into. A notice of the claims thus made shall be published at the thannah within one week of their presentation to the Magistrate; and all objections made to them and received at least one week before the date fixed for the elections shall be duly considered.

25. All claims to vote, and the objections thereto, shall be considered by the Magistrate of the district, and his decision shall be final.

26. The thannah list as amended, after the hearing and decision of claims and objections, shall be considered to be the final lists of persons entitled to vote at the election, and no person whose name does not appear in the thannah list shall be permitted to vote.

Of the qualification and the nomination of Candidates.

27. Every male person of the full age of twenty-one years, who is qualified in one of the manners following, that is to say—

- (1) Is a member of a Union Committee within the area under the authority of the Local Board;
- (2) Has during the year immediately preceding the election had his fixed place of abode within the area under the authority of such Local Board; and
 - (a) paid a sum of not less than five rupees on account of road cess in respect of land situated either wholly or in part within the area under the authority of the Local Board;
 - (b) paid a license-tax of not less than twenty rupees in respect of a trade, dealing or industry carried on within the area under the authority of the Local Board; or
 - (c) been possessed of a clear annual income from any source of not less than one thousand rupees;
- (3) Being a member of a joint undivided family, one of the members of which is qualified for election under clause (1) or clause (2) (a) or (b) of this rule, is a graduate or licentiate of any University, or holds a certificate as a pleader or mookhtear,

shall be qualified for election as a member of the Local Board for any thannah under the authority of such Local Board.

28. Any elector may for the thannah in which he is qualified to vote nominate any qualified person as a candidate.

29. The Magistrate of the district shall, at least six weeks before the date fixed for the thannah election, issue notices calling for nominations of candidates. Such notices shall be published at every village within the thannah. All nominations shall be submitted within three weeks from the date of the publication of the notices in question. No names of candidates shall be received after the expiration of such period.

30. The Magistrate of the district shall ascertain whether all of the nominated candidates are duly qualified to take office; his decision on this point shall be final. He shall also, if possible, ascertain whether they are all willing to take office.

31. A list of the candidates who are duly qualified, and who appear to be willing to take office, shall be published at suitable places in the thannah at least one week before the date fixed for the election. No candidate whose name does not appear in such list shall be considered eligible.

Of the manner of holding Elections.

32. The election for each thannah shall be held on such date as may be fixed by the Lieutenant-Governor and notified in the *Calcutta Gazette*.

33. The election for each thannah shall be held at the head-quarters of the thannah, or at such other place within the jurisdiction of the thannah as the Magistrate may fix. The place of election shall be publicly notified at least one month before the date fixed for election and shall be stated in the notice issued under the next rule.

34. The date fixed for the thannah election shall be duly notified at the thannah, and at such other places as may appear suitable, at least one month beforehand.

A vernacular notice in the following form shall also, at least a fortnight before the date fixed for the election, be despatched by post, or by such other mode as may be found convenient, to every elector whose name appears in the register:—

“ You are hereby informed that you are registered as a voter for the _____ thannah, and that you will be entitled to vote at the election of _____ members of the Local Board to be held at _____ on the _____ 18 ____.”

35. An elector duly qualified under Rule 21 shall be entitled to vote for the thannah in which he ordinarily resides, and for no other. He shall be entitled to vote for as many candidates as there are vacancies for such thannah, but shall not give more than one vote for a single candidate.

36. All persons wishing to vote must be present at the election. No votes by proxy or in writing shall be received.

37. The Magistrate of the district, or such other gazetted officer as the Magistrate of the district shall depute for the purpose, shall preside at the election for each thannah.

38. The proceedings shall commence by the presiding officer explaining the nature and objects of the meeting to the assembled voters. He shall then read out the list of candidates, and state the number of vacancies.

39. Each candidate shall then be proposed by one qualified voter, and seconded by another. Subject to the control of the presiding officer on points of order, each candidate and his proposer and seconder shall be permitted to address the assembled voters on the subject of his candidature. The names of candidates not duly proposed and seconded shall be removed from the list.

40. In the case of the number of the candidates duly proposed and seconded not being greater than the number of vacancies, the presiding officer, if he is satisfied that not less than ten per cent. of the registered voters for the thannah are present, shall at once declare such candidates to be duly elected.

41. If the number of candidates duly proposed and seconded exceeds the number of vacancies, the presiding officer shall proceed to take a poll for each candidate, recording the votes with his own hand.

42. All objections to voters shall, if possible, be summarily decided by the presiding officer after reference to the register. No objections shall be entertained, other than objections arising out of matters subsequent to registration under Rule 26.

43. The presiding officer shall then and there declare such candidates as have a clear majority of votes to be duly elected. Provided that no candidate shall be declared to be duly elected unless at least ten per cent. of the registered voters of the thannah have appeared and recorded their votes.

44. If ten per cent. of the registered voters for the thannah are not present (Rule 40), or have not appeared and recorded their votes (Rule 43), the presiding officer shall report that the electors have failed under section 10 of the Act to elect the number of members for the Local Board fixed for such thannah.

45. In the case of an equal number of votes being recorded in favour of two or more candidates, all of whom cannot be returned, selection shall be made from such candidates by lot in such manner as the presiding officer shall deem fit, and thereupon a candidate thus selected shall be declared to be duly returned.

46. If any candidate, duly elected under the preceding rules, declines to take office, the unsuccessful candidate, if any, who received the largest number of votes, shall be held to have been elected. If there is no unsuccessful candidate, a fresh election shall be held to fill the vacancy thus created.

47. In the event of any person being elected for two or more thannahs, such person shall be at liberty to choose which thannah he will represent, and in every other thannah for which the said person has been returned, the result of the election shall be determined under the preceding rule as if no votes had been recorded for him, and if necessary a fresh election will be held.

48. After all the thannah elections have been held, the list of candidates duly elected for the Local Board shall be forwarded to the Commissioner of the Division for publication in the *Calcutta Gazette*.

Miscellaneous.

49. No election shall be invalidated on a point of form, provided that these rules have been substantially obeyed.

50. No election shall be invalidated on account of any irregularity whatever, unless it appears that the irregularity was such as materially to affect the results of the election.

51. No person in the employment or pay of the District or Local Board shall directly or indirectly engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote. Any breach of this rule will render him liable to dismissal.

52. All costs incurred in the preparation of the register of voters, the publication of notices, the holding of elections, or taking any other necessary action under these rules, shall be payable from the District Fund.

PART III.

ELECTION OF MEMBERS OF DISTRICT BOARDS AND TERM OF OFFICE OF MEMBERS OF BOARDS.

Election of Members of District Boards.

53. A Local Board shall not elect members for the District Board until (a) the number of members of the District Board to be elected by such Local Board shall have been fixed by notification under section seven of the Act, and (b) the names of the elected and appointed members of the Local Board shall have been published in the *Calcutta Gazette*.

54. Within one month of the publication of the notification referred to in clause (a) of the preceding rule, or the notification referred to in clause (b) of the same, whichever be later, the Local Board shall at a meeting elect the requisite number of members for the District Board. The names of the candidates shall be submitted at the meeting, and the election shall be made by the majority of votes of the members of a Local Board present at such meeting.

55. In the case of the election or appointment of a Chairman, or the election of a Vice-Chairman, of the Local Board, not having taken effect, the meeting referred to in the preceding rule shall be called by the Magistrate of the district.

56. The names of the persons elected to serve on the District Board shall be forwarded without delay to the Magistrate of the district, who shall ascertain if they are duly qualified and are willing to serve.

57. If any elected candidates decline to take office, the unsuccessful candidates, if any, who received the largest number of votes, shall be declared to be duly elected. If there is no unsuccessful candidate, a fresh election shall be held to fill the vacancy thus created.

58. In the event of any person being elected by two or more Local Boards, such person shall have liberty to choose which Local Board he will represent, and as regards every other

Local Board for which such person has been returned, the result of the election shall be determined under the preceding rule as if no votes had been recorded for him, and if necessary a fresh election shall be held.

59. Only persons qualified for election as members of a Local Board in the district
As amended by notification dated 28th May 1887 are qualified for election as members of the District Board.

60. The names of the elected members of the District Board shall, together with the names or official designation of the appointed members, if any, be published in the *Calcutta Gazette*.

Term of Office.

61. Every member of a Local or District Board, who has been elected or appointed by name, shall vacate his office at the end of three years from the date of his election or appointment as such member.

62. The term of three years mentioned in the preceding rule shall be held to include any period which may elapse between the expiration of the said three years and the date of the next subsequent appointment or election, not being an appointment or election under the next succeeding rule.

63. If any member of a Local or District Board shall be unable to complete his full term of office, the vacancy caused by his resignation or removal or death shall be filled by the appointment or election, as the case may be, of another person; and the person so appointed or elected shall fill such vacancy for the unexpired remainder of the term for which such member would otherwise have continued in office.

64. *A. Local Boards.*—As soon as possible after the expiry of the term of office of an elected member, mentioned in rules 61 and 62, or after the occurrence of a vacancy among elected members under rule 63, a date for a fresh election shall be fixed by the Lieutenant-Governor, and notified in the *Calcutta Gazette*, and rules 21 to 52 shall apply, as far as may be, to such subsequent elections.

B. District Boards.—As soon as possible after expiry of the term of office of an elected member, mentioned in rules 61 and 62, or after the occurrence of a vacancy amongst elected members under rule 63, the Magistrate of the district shall send a notice to the Local Board which has the right to elect a member to fill the vacancy, and such Board shall, within one month of the receipt of such notice, elect a member in accordance with rules 54 to 59.

J. WARE EDGAR,
Offg. Secy. to the Govt. of Bengal

NOTIFICATION.

The 11th February 1886.—It is hereby notified for general information that the Lieutenant-Governor has been pleased to make the following rules under section 138 (b), (c), (d), (e), (f), (h), (j), (g), (e), and (i) of the Bengal Local Self-Government Act III (B.C.) of 1885. These rules will form Parts IV, V, and VI, as indicated below, of the rules made under the Act.

PART IV.

PROCEEDINGS OF BOARDS.

Quorum.

65. The quorum necessary for the transaction of business at a meeting of a Board shall be one-half of the total number of members of the Board, when any of the following subjects are to be disposed of at such meeting:—

- (a)—Scale of establishment and salaries (section 33).
- (b)—Rules for pensions and gratuities (section 35).
- (c)—Rate of Road Cess (section 46).
- (d)—Preparation of annual budget estimates (section 47).
- (e)—Loans (section 50).
- (f)—Bye-laws (section 139).
- (g)—Election of Chairman and Vice-Chairman (sections 22, 23, 25, and 26).
- (h)—Removal of Chairman or Vice-Chairman (section 28).

For all other business the quorum shall be one-third of the total number of members of the Board.

66. If at any meeting of the Board a quorum is not present, the Chairman, or, in his absence, the Vice-Chairman, shall adjourn the meeting until such other day as he thinks fit. At such adjourned meeting any number of members present, not being less than three, exclusive of the Chairman and the Vice-Chairman, will form a quorum.

XV
Proceedings.

67. At least ten days' notice of all meetings shall be given to every member. Provided that the annual budget estimate shall be circulated to all the members of the Board at least a fortnight before the date fixed for its consideration. Provided also that the accidental failure of service of notice on any member shall not invalidate the proceedings of any meeting.

68. The notice shall set forth clearly and fully the business to be transacted at the meeting, and no business other than that so stated shall be transacted except with the assent of the members present.

69. The latest day for holding a meeting under section 48 to determine the rate at which road cess shall be levied in the district during the ensuing cess year shall be the 31st August.

70. The Chairman, or, in his absence, the Vice-Chairman, shall preside at every meeting, and in the absence of both the Chairman and Vice-Chairman, the members present shall choose some one of their number to preside.

71. All questions duly submitted to a Board shall, unless otherwise provided by the Act, be decided by a majority of votes. If the votes are equal, the President shall have a second or casting vote. Provided that the President shall not have a casting vote if his own election to any office, or his own conduct in any matter connected with the Board, is in question.

72. The business at meetings of a Board shall, if all the members present know English, be conducted either in English or in the vernacular. If any of the members present do not understand English, it shall be the duty of the Chairman to have the subject-matter explained to them when the business is not conducted in the vernacular.

73. The minutes of the proceedings of a District Board shall be recorded in English. The minutes of the proceedings of a Local Board shall be recorded either in English or in the vernacular, as may be provided in its rules of business.

74. Every motion or amendment duly made, and seconded, and pressed to a division, shall be reduced to writing before being put to the vote. Every such resolution or amendment shall be recorded in full in the proceedings, together with the number and names of voters for and against it.

75. A copy of the minutes of the proceedings of any meeting of a Board shall be supplied to every member of such Board who may apply for it. An abstract of the minutes shall be affixed in some conspicuous spot accessible to the public at the place of meeting of the Board.

Election of Chairman or Vice-Chairman.

76. Within one month from the date on which the names of the elected members, and the names or official designations of the appointed members of a District Board, shall have been published in the *Calcutta Gazette*, the members of the Board shall, at a meeting, elect one of their number to be Vice-Chairman, and, if the Lieutenant-Governor has so directed, shall also elect one of their number to be Chairman. If the members fail to elect their Vice-Chairman or Chairman within the appointed time, the Lieutenant-Governor shall appoint the Vice-Chairman or the Chairman as the case may be.

77. Within a week from the date upon which the names of the elected members, and the names or official designations of the appointed members of a Local Board, shall have been published in the *Calcutta Gazette*, the Magistrate shall give notice to the members of such Local Board, calling upon them to hold a meeting on a specified date to elect from among their own number a Vice-Chairman and a Chairman, unless they decide to request the Lieutenant-Governor to appoint a Chairman. If the members fail to elect the Chairman or the Vice-Chairman within the appointed time, the Lieutenant-Governor shall appoint the Chairman or the Vice-Chairman as the case may be.

Correspondence.

78. Correspondence between District Boards and the Lieutenant-Governor shall, when the District Magistrate is the Chairman of the Board, pass through the Commissioner. When the District Magistrate is not the Chairman of the Board, such correspondence shall pass through the District Magistrate, who will be guided by departmental rules in conducting it.

79. Correspondence between a District Board and separate departments under the Government, such as the Medical or the Education Department, shall, unless the Magistrate of the district is himself Chairman of the Board, pass through the Magistrate of the district. If one district only is concerned, the correspondence between the Magistrate of the district and the Department shall ordinarily be direct. But in regard to matters of unusual importance, or where more than one district is concerned, such correspondence shall pass through the Commissioner.

80. Correspondence between Local Boards and the Lieutenant-Governor or any Department under the Government shall, in every case, pass through the District Board, and shall be subject to the provisions of rules 78 and 79 respectively.

Statements and Reports.

81. The latest day for the submission of the statement of the requirements and probable expenditure of the District Board for the ensuing financial year shall be the 31st of December.

82. The District Magistrate, when he is not the Chairman of the Board, shall signify in writing to the Board his approval or disapproval of the statement of requirements and estimate within one month of the receipt of the same.

83. An account of the receipts and expenditure of the past financial year and a report of the proceedings of the District Board during that period shall be submitted not later than the 15th of May in each year.

84. The annual report of the District Board shall contain such particulars as the Commissioner may require.

85. The Commissioner of the Division will submit to the Local Government a general report on the working of all the District Boards in his division.

86. The annual report of the Local Board shall be submitted on such date, and in such form, as the District Board may prescribe.

Relations of Boards and Committees.

87. The District Board shall, subject to the provisions of the Act, exercise full authority over the Local Boards within its jurisdiction in regard to the following matters :—

- (1) Application and expenditure of funds.
- (2) Execution of works and repairs.
- (3) Administration of all matters placed under its control.
- (4) Conduct of proceedings.

88. The Local Board shall, subject to the provisions of the Act, exercise similar authority over the Union Committees within its jurisdiction.

Litigation.

89. In all cases where a District Board desires to sue or is sued or threatened with a suit in the Civil Court, the Board shall communicate with the Superintendent and Remembrancer of Legal Affairs, and shall be guided by the existing rules for the conduct of civil suits of Government. When the District Magistrate is not the Chairman of the Board, all correspondence between the Board and the Superintendent and Remembrancer of Legal Affairs shall pass through the District Magistrate.

General.

90. When any suggestion in writing regarding any matter is received from the Commissioner or Magistrate of the district by the Secretary to any District or Local Board, it shall, if the Commissioner or Magistrate desire it, be laid before the next general meeting and fully considered, and a formal resolution shall be passed on the subject.

PART V.

TRANSFER OF PROPERTY AND CONTRACTS.

Powers to transfer property.

91. Property in the transfer of which a District Board is, for the purposes of these rules, to be held to be concerned, is either (a) moveable or immoveable property vested in the Board; or (b) immoveable property placed by the Local Government under the control and administration of the Board.

92. In respect of immoveable property placed by the Act, or by the Lieutenant-Governor in accordance with the provisions of the Act, under the control and administration of the District Board, the relation of the Board to the Local Government is that of agent to principal, whether or not the rents or profits accruing from that property are credited in whole or in part to the district fund.

Transfer of property vested in District Boards.

93. No immoveable property vested in a District Board shall, except with the previous approval of the Local Government, and in such manner and on such terms and conditions as that Government may approve, be transferred by the Board by way of sale, or by way of mortgage, charge or exchange, or otherwise than by way of lease without a premium.

94. A lease of immoveable property vested in a District Board may be made by the Board without a premium, on the conditions following :—

- (a) That a reasonable annual rent be reserved and made payable during the whole of the term of the lease; and
- (b) That the lease or agreement for the lease be not made for any term without the previous sanction of the Board at a meeting, or for any term exceeding five years and not exceeding thirty years, without the previous approval of the Commissioner of the Division, or for any term exceeding thirty years without the previous approval of the Local Government.

95. Any moveable property vested in a Board may be transferred by the Board in any way and on any terms which the Board may, by resolution at a meeting, determine to be expedient and reasonable.

Transfer of property managed by District Boards as Agents of the Local Government.

96. No immoveable property placed by the Local Government under the control and administration of a District Board shall, except with the previous sanction of the Local Government, and in such manner and on such terms and conditions as that Government may prescribe and impose, be transferred by the Board by way of sale, or by way of mortgage, charge or exchange, or otherwise than by way of lease, without a premium.

97. A lease of immoveable property placed by the Local Government under the control and administration of a District Board may be made by the Board, without a premium, on the conditions following:—

- (a) That a reasonable annual rent be reserved and made payable during the whole of the term of the lease; and
- (b) That the lease or agreement for the lease be not made for any term without the previous sanction of the Board at a meeting, or for any term exceeding one year and not exceeding ten years without the previous sanction of the Collector or Deputy Commissioner of the district, or for any term exceeding ten years and not exceeding thirty years without the previous sanction of the Commissioner of the division, or for any term exceeding thirty years without the previous sanction of the Local Government.

Mode of executing Transfers.

98. Every transfer of immoveable property vested in a Board shall be made by an instrument under the common seal, signed by the Chairman and by two of the members of the Board, and where these rules require the previous approval of the Commissioner of the division, the fact that the transfer is signed with such approval shall be distinctly expressed.

99. Every transfer of property placed by the Local Government under the control and administration of a District Board should, unless the Local Government in any case otherwise direct, be made by an instrument under the common seal of the Board, signed by the Chairman and two of the members of the Board, and expressed to be signed on behalf of Government, and, when these rules require such sanction, expressed to be so signed with the previous sanction, as the case may be, of the Collector or Deputy Commissioner of the district, or of the Commissioner of the division, or of the Local Government.

CONTRACTS.

Powers to contract.

100. Subject to the limit imposed by the District Board, a Local Board, as the agent of the District Board, may, in regard to matters which may have been transferred to its control and administration, enter into any contract or agreement, in respect of a sum, or involving a value not exceeding Rs. 500.

101. Subject to the limit imposed by the Local Board, a Union Committee, as the agent of the Local Board, may, in regard to matters under its control and administration, enter into any contract or agreement, in respect of a sum, or involving a value not exceeding Rs. 200.

Execution.

102. Every contract made by, or on behalf of, any Board or Union Committee in respect of a sum, or involving a value exceeding Rs. 60, shall be in writing, and shall be signed by the Chairman or Vice-Chairman of the Board, or by the Secretary, and one of the members of the Union Committee.

103. Every contract or agreement entered into by any District Board in respect of a sum, or involving a value above Rs. 500, shall be sanctioned at a meeting, be in writing, be signed by the Chairman and two other members of the District Board, and shall be sealed with the common seal of such District Board. Unless so sanctioned and executed, such contract shall not be binding on the District Board.

PART VI.

EDUCATION.

GENERAL.

104. Throughout the rules in this Part the term "Inspector" includes the Circle Inspector, and a Joint or Assistant Inspector authorized to act on his behalf, and the term "schools under public management" includes all schools in which the course of study conforms to the standards prescribed by the Department of Public Instruction or by the University, and which are aided or inspected by the Department or regularly present pupils at the public examinations held by the Department, or by the University.

105. The proceedings of all Magistrates and Educational Officers under these rules, in relation to Joint Committees, to District and Local Boards, and to Union Committees, shall

be subject to the general supervision of the Commissioner of the Division, and, except where otherwise provided for in these rules, the proceedings of each Magistrate and Educational Officer shall be subject to the supervision and control of the officer, to whom for general administrative purposes he is subordinate.

SECTION I.—BOARD SCHOOLS.

106. All schools under public management, with the maintenance and management of which a District Board shall be charged, shall be deemed Board schools. They are divided into three classes,—Middle and other schools managed and maintained directly by the Board; grant-in-aid schools; and primary schools not included under either of the above heads.

107. Subject to the control of the Educational Department, and also subject to the rules hereinafter to be prescribed in regard to grant-in-aid schools and schools maintained by Union Committees, the administration of Board schools as regards teaching and discipline, the appointment, punishment, and dismissal of masters, the fixing and payment of the masters' salaries, allowances, and pension contributions, and the grant of leave of absence to the masters, shall be conducted by the District or Local Board, or by the Committee of Management, under the general control of the District or Local Board.

108. District Boards shall be liable for the payment of the stipends of Board school teachers under training in institutions provided by Government for that purpose.

109. Board schools shall be liable to inspection and examination by officers of the Educational Department, by the Commissioner of the Division, and by the Magistrate of the district.

110. The bills of Board schools shall be passed by the District Board.

SECTION II.—HIGH ENGLISH SCHOOLS.

111. Whenever by order under section 64 of the Act the management and maintenance of a High English school shall have been entrusted to a Joint-Committee, the following rules shall be in force.

112. Subject to the control of the Educational Department, the administration of the school as regards teaching and discipline, the fixing of the monthly admission and re-admission fees to be paid by the pupils, the award of prizes to the pupils, the appointment, punishment, and dismissal of masters, the fixing and payment of the masters' salaries, allowances, and pension contributions, and the grant of leave of absence to the masters shall be conducted by the Joint-Committee.

113. No vacations or holidays shall be allowed to the masters and pupils of the school other than those sanctioned by Government.

114. The Joint-Committee shall be bound to furnish such reports and returns as shall be from time to time required by the Educational Department and by the authorities of the University of Calcutta.

115. The Joint-Committee shall conform to such regulations as the authorities of the University of Calcutta shall from time to time make with regard to the conduct of examinations.

116. The school shall be liable to inspection and examination by the Commissioner of the division, by the Magistrate of the district, by the Inspector, and, if ordered by the Inspector, by the Deputy Inspector, by the Principal of any Government College within the Municipality in which the school is situated, and by any Fellow of the University of Calcutta. Any observations or report in regard to the school, which the Commissioner, Magistrate, Inspector, Deputy Inspector, the Principal of any Government College within the Municipality, or any Fellow of the University of Calcutta shall think fit to make, shall be forwarded in writing to the Joint-Committee, and a copy shall at the same time be sent to the Director of Public Instruction.

117. The buildings of the school shall be liable to inspection by any officer of the Public Works Department whom the Government may entrust with this duty. He shall forward his remarks in writing to the Joint-Committee, and shall at the same time send a copy of them to the Director of Public Instruction.

SECTION III.—MIDDLE SCHOOLS.

118. With regard to Middle and other schools managed and maintained directly by a District Board, the District Board shall have, within the Board's jurisdiction, the following powers:—

- (1) Of deciding where new schools shall be opened and the manner in which accommodation therefore shall be provided.
- (2) Of deciding upon the transfer or abolition of existing schools.
- (3) Of fixing the class of every such school: the selection to be made from classes recognized by the Educational Department.
- (4) Of prescribing the standard of teaching in every such school: the selection to be made from standards recognized by the Educational Department.
- (5) Of fixing, subject to such limitations as may be from time to time prescribed by the Education Department, the rate of monthly, admission, and re-admission fees to be paid by pupils in every such school.

SECTION IV.—GRANT-IN-AID SCHOOLS.

119. Nothing contained in this section shall entitle a District Board to interfere in the management of a grant-in-aid school further than is necessary to ascertain whether the terms of the grant are being complied with.

120. The Lieutenant-Governor shall have power to exempt any school or class of schools from the operation of the rules contained in this section.

121. Whenever funds shall have been made over to a District Board for the benefit of grant-in-aid schools within the district, the District Board shall be charged with and responsible for the distribution of such funds in accordance with the following rules.

122. Before giving a grant-in-aid to any school, the District Board shall require the managers of the school to which aid is proposed to be given, to sign an agreement on stamped paper to the effect that they will conduct the school in accordance with the conditions of the grant.

123. The managers of any school on behalf of which application for a grant is made must appoint a Secretary to conduct their correspondence with the District Board and with the Educational Department.

124. In respect of any school, on behalf of which application for a grant is made, full information must be supplied on the following points in the form prescribed by Government:—

- (a) The pecuniary resources—permanent and temporary—on which the school will depend for support.
- (b) The proposed monthly expenditure in detail.
- (c) The average number of pupils to be instructed.
- (d) The persons who will form the Committee of Management.
- (e) The standard of instruction: the selection to be made from standards recognized by the Educational Department.
- (f) The number and salary of the teachers.
- (g) The amount of aid sought.
- (h) The existence of other schools within a distance of six miles.

125. An application for a grant shall be made directly to the District Board, which may, for reasonable cause to be duly recorded, either sanction or refuse the grant in whole or in part. The Board shall send a copy of its order to the Inspector. Should the applicant, to whom a copy of the Board's order shall also be forwarded, be dissatisfied with the order of the Board, he may appeal to the Magistrate; should the Inspector be dissatisfied, he may move the Magistrate or Commissioner to take action under section 124 or 125, and may, if the officer referred to declines to take action, refer the matter for the orders of Government through the Director of Public Instruction.

126. Grants may be of two kinds—annual and special.

127. No annual grant shall exceed one-half of the income guaranteed from private sources except under special orders of Government.

128. Annual grants shall be sanctioned ordinarily for a period of three years, but the Board may at any time, for reasons specified in writing, and which shall have reference to the Board's finances, or to the character of the teaching and discipline in the school, or to the general circumstances of education in the district, revise a grant. Against such an order of revision, an appeal and reference shall lie in the manner specified in Rule No. 125.

129. The sanction to a grant shall be given in a form to be prescribed from time to time by Government.

130. Special grants up to a maximum of half the total expenditure may be given by District Boards towards the cost of furnishing school-houses, and providing maps and other school apparatus in consideration of expenditure from private sources incurred in the establishment and equipment of schools, and on condition that the managers undertake to refund the amount of any such grant if the school obtaining it should be abolished within a period of three years.

131. Special grants may be given towards the cost of building school-houses, provided such school-houses are masonry structures.

132. Grants shall not be given to pay off debts for buildings, nor in consideration of former expenditure for building, nor for the maintenance of buildings.

133. Before a building grant is sanctioned by a District Board, the site, plans, estimates, specifications, title and trust deeds must be approved by the Inspector.

134. In the event of a difference of opinion between a District Board and Inspector with reference to a building grant, the matter shall be referred to the Commissioner through the Magistrate.

135. Any school to which aid is given by a District Board, together with all its accounts, books and other records, shall at all times be open to inspection and examination by the officers of the Board, by the Commissioner of the division, and Magistrate of the district, and by the Inspector or Deputy Inspector; and to this end the records and accounts shall be placed in such custody that they shall always be accessible on the visit of any such examining or inspecting officer. Such inspection shall have no reference to religious instruction, but only to secular education.

136. Should the inspecting or examining officer referred to in the last preceding rule discover that the instruction or discipline in any school aided by a District Board is not efficient, or that the accounts are not properly kept, or that any of the conditions on which grants are made are not observed, he shall report the matter to the District Board.

Should the Board on such reference omit to take the necessary action, a further reference may be made by the inspecting or examining officer to the Magistrate of the district, or to the Director in the way provided in Rule 126 above.

137. District Boards shall not, without the permission of the Director of Public Instruction, make a grant to any school, except a school for training teachers, that does not require a fee from all its pupils; provided that this rule shall not apply to scholarship-holders, who, in accordance with rules prescribed by Government, may be entitled to free tuition.

SECTION V.—PRIMARY SCHOOLS.

138. Subject to the powers entrusted to Union Committees by section 112 of the Act, District Boards shall be charged with the duty of maintaining and managing all primary schools under public management within the district, and of determining the rates of stipends or rewards payable to the gurus and pupils of such schools, in accordance with the rules from time to time prescribed by Government.

139. District Boards shall grant rewards to the gurus and pupils of all primary schools within the district on the result of periodical examinations.

140. The arrangements for such examinations including the appointment of examiners shall be made by the District Board in consultation with the Inspector.

141. All payments and rewards to gurus and pupils to be granted on the result of such examinations shall be sanctioned by the Board on the report of a Sub-Inspector, confirmed by the Deputy Inspector.

142. The District Board shall, in consultation with the Deputy Inspector, make payments to chief gurus and other agents (exclusive of Sub-Inspectors) employed to inspect primary schools within the district.

143. Every District Board may make grants and contributions to primary schools under private management within the district, provided such grants and contributions be in accordance with the rules from time to time prescribed by Government.

144. Should any difference of opinion arise between the District Board and the Inspector, the matter shall be referred either by the Inspector or by the Board through the Magistrate to the Commissioner. The Commissioner's orders on such reference shall be final as between the Inspector and the Board, unless a question of principle be involved. In matters involving questions of principle, if the Inspector be dissatisfied with the Commissioner's orders, he may refer the matter to Government through the Director of Public Instruction.

145. District Boards shall be responsible for the payment of the stipends of primary school teachers under training in institutions provided by Government for this purpose.

SECTION VI.—LOCAL BOARDS.

146. In every case where a District Board shall, under section 101 of the Act, transfer the management and maintenance of any school or schools to a Local Board, the provisions contained in the preceding rules shall be generally applicable to such Local Board: provided that the District Board shall, in all cases, have a general power of control over such Local Board.

SECTION VII.—UNION COMMITTEES.

147. Every primary school under public management maintained by a Union Committee under section 112 of the Act shall be called a Union Committee school.

2. Every Union Committee shall have the power within the Union—

- (1) Of determining the places at which Union Committee schools shall be opened.
- (2) Of deciding upon the transfer or abolition of existing Union Committee schools.
- (3) Of fixing the class of every such school: the selection to be made from classes recognized by the Educational Department.
- (4) Of prescribing the standard of instruction in every such school: the selection to be made from standards recognized by the Educational Department.
- (5) Of fixing the salary of the guru of every such school, and of moving or transferring him within the Union.
- (6) Of fixing the rate of monthly, admission, or re-admission fees payable by the pupils of every such school.

148. With reference to section 112 of the Act, by which Union Committees are declared responsible for the transmission to gurus of Union Committee schools of the rewards granted by the District or Local Boards, it shall be the duty of each Union Committee to compel the guru of every such school to attend such examinations and gatherings, and to present his pupils at such examinations and gatherings as shall be from time to time ordered by the District or Local Board or the Deputy Inspector.

149. Every Union Committee school shall be liable to inspection and examination by officers of the Educational Department, by the Commissioner of the Division, and by the Magistrate of the district.

150. Nothing in these rules shall preclude the establishment and maintenance of primary schools within the Union by private individuals or self-constituted local associations, and the pupils of all such schools shall be entitled to present themselves at all examinations for rewards and grants payable by the District Board to the pupils and gurus of primary schools.

SECTION VIII.—SCHOLARSHIPS.

151. Lower primary scholarships shall be awarded by the District Board in consultation with the Deputy Inspector, and a list of the scholars elected shall be forwarded to the Inspector, who will pass the bills as at present.

152. The lower primary scholarship examinations shall be conducted in every district under the supervision of the Deputy Inspector by examiners appointed by the District Boards in consultation with the Inspector.

153. It shall be competent to the District Board, before the award of upper primary and middle scholarships, to make representations to the Inspector in favour of particular schools or tracts which it may deem deserving of special encouragement on account of their less advanced state, or for other reasons, and the Inspector shall be bound to take such representations into consideration.

154. The District Board shall be furnished every year with an abstract of the results of the upper primary and middle scholarship examinations.

SECTION IX.—FINANCE.

155. For the purpose of the maintenance and management of schools, the Lieutenant-Governor shall every year make over to the District Board the primary allotment of the district, the grant-in-aid allotment for Board schools falling under section IV of these rules, a contribution to the support of those schools to be managed directly by the Boards, and any additional sum that may be granted in support of education under the control of the District Board.

156. The Deputy Inspector under the Inspector's orders shall prepare educational budget estimates for the district, and shall submit them to the District Board on or before the 15th July in the year immediately preceding that for which they are framed. The budget estimates as approved by the Board shall be forwarded by the Board to the Magistrate on or before the 15th August, and the Magistrate shall forward them with his remarks through the Commissioner to the Director of Public Instruction, in whose office they shall be due on or before the 1st of September.

157. The Inspector shall prepare budget estimates for every High English school within his circle, the management and maintenance of which shall, under section 64 of the Act, be entrusted to a Joint-Committee, and shall submit them to the Joint-Committee before the 1st of August in the year immediately preceding that for which the estimates are framed. The approved estimates shall be forwarded to the Director of Public Instruction on or before the 1st of September.

SECTION X.—RELATION OF DISTRICT BOARDS TO EDUCATIONAL CONTROLLING AGENCIES.

158. All Sub-Inspectors within the district shall submit their diaries to the District Board through the Deputy Inspector, who will forward them with his remarks.

159. Sub-Inspectors, being the executive officers of the District Board, are subject in all respects to the orders of the Board; provided that no Sub-Inspector shall be dismissed without the consent of the Director of Public Instruction. Sub-Inspectors who have been degraded or suspended shall have an appeal to the Magistrate.

160. Subject to the veto of the Inspector, Sub-Inspectors shall be appointed by the District Board. Leave may be granted to Sub-Inspectors by the District Board, in accordance with the provisions of the Civil-Leave Code, notice of the fact being at the same time communicated to the Inspector. Applications for leave from Deputy Inspectors shall be forwarded through the Inspector to the Director of Public Instruction.

161. The salary and travelling bills of Sub-Inspectors shall be submitted through the Deputy Inspector to the District Board, with whom shall rest the power of passing them.

162. The Deputy Inspector shall forward to the District Board a copy of so much of the quarterly return of his inspection of schools as has reference to Board schools.

163. The correspondence of District Boards with the Director of Public Instruction shall, in cases not otherwise provided for, and subject to the provisions of Rule 79, be carried on through the Inspector.

SECTION XI.—MISCELLANEOUS.

164. No school building or extension of a school building shall be constructed by a District Board unless the site, plans, and estimate for the same shall have been approved by the Inspector if the cost of the work is not to exceed Rs. 1,000, or by the Director of Public Instruction in any other case.

165. Inspectors may in their annual reports notice the building, library, furniture, and play-ground of middle and high schools under the management of District Boards and Joint-Committees within their circles. The annual report of the Inspector shall briefly discuss the points raised by District or Local Boards, or by Committees of Management, or by District Officers during the year.

166. A quarterly statement of all payments made for educational purposes within the district on the authority of the District Board shall be forwarded by the District Board to the Inspector.

167. At the close of every financial year the District Board shall submit to the District Magistrate a report of its operations. The Magistrate shall on or before the 1st May forward the same to the Inspector, and the latter shall submit it to the Director with his remarks.

168. All schools managed and maintained by District or Local Boards shall be bound to submit such annual and periodical returns as may be called for by the Educational Department, and periodical or other indents in regard to all such schools shall be submitted in forms approved by the Department.

169. All schools, not being grant-in-aid schools, managed and maintained by District Boards, shall be obliged to select their text-books from a list published by the Director of Public Instruction.

J. WARE EDGAR,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 31st August 1886.—It is hereby notified, for general information that the Lieutenant-Governor has been pleased to make the following rules under clause (k), section 188 of the Bengal Local Self-Government Act III (B.O.) of 1885 :—

PART VII.

MEDICAL.

Preliminary.

170. In the following rules the term "District Board," unless there be something repugnant in the context, includes a duly empowered Joint-Committee constituted under section 30, and a Local Board duly empowered under section 101.

171. A District Board may appoint a Managing Committee in respect of any hospital or dispensary which is under its control and administration. Such Managing Committee may include persons who are not members of the District Board. The members shall be notified by the Commissioner in the *Calcutta Gazette*, and the Managing Committee shall exercise, in respect of the hospital or dispensary for which it is appointed, such powers as may be delegated to it by the District Board.

172. No hospital or dispensary shall be established or abolished by the District Board without the previous sanction of the Commissioner. Such sanction may be either general or special.

173. No grant may be made by the District Board in aid of any hospital or dispensary which has not received the recognition of Government and been classified under the rules of the Dispensary Manual. Grants-in-aid shall be made only in accordance with the rules in the Dispensary Manual.

Appointment, Pay, and Leave of Medical Officers.

174. The medical officers of hospitals and dispensaries placed under the control and administration of District Boards under section 66, or provided by District Boards under sections 67 and 68, shall be appointed by the District Board, subject to the following conditions, viz.—

- (a) That any medical officer so appointed must be a duly qualified medical man, licensed or certified by a recognised medical college or school, his license or diploma being subject to examination and approval by the Inspector-General of Civil Hospitals;
- (b) That he be not a dismissed servant of Government or disqualified for his duties by age, infirmity, or character; and
- (c) that in the event of misconduct, insolvency, or professional incompetence by reason of age or otherwise being proved against him to the satisfaction of the Medical Department, he be removed from his charge on the requisition of the Inspector-General of Civil Hospitals.

Provided that on the application of the District Board, the services of a Government medical officer may be lent to such institution subject to these rules.

Provided also that no officer of the Government establishment who on the date when these rules come into force in any district is holding medical charge of any hospital or dispensary, the control and administration of which is vested in the District Board of such district, shall be removed from his appointment except with the consent of the Inspector-General of Civil Hospitals.

175. In the case of a hospital or dispensary situated at the head-quarters of a sub-division, the services of the Government medical officer in charge of the sub-division will, if the District Board desires it, be made available for the charge of the dispensary in addition to his other duties, on condition that the District Board agrees to pay him an additional allowance of Rs. 10 per mensem if he be a Civil Hospital Assistant, and of Rs. 20

per mensem if he be an Assistant Surgeon. A Government medical subordinate of higher grade will be provided, if the District Board desires it, on payment by the District Board of the full amount by which the authorised pay and allowances of such officer may exceed the amount sanctioned by Government for the medical charge of the subdivision.

176. The Inspector-General of Civil Hospitals may at any time, for departmental or other reasons, remove any Government medical subordinate whose services have been lent to a District Board, and with the consent of the District Board may appoint another medical subordinate to succeed him. In every such case, except as hereinafter provided, the transit pay and travelling allowances both of the officer transferred and of his successor shall be entirely paid by Government.

Provided that if any such officer is transferred at the request of the District Board, the transit pay and travelling allowances both of the officer transferred and of his successor shall be entirely paid by the District Board.

177. The pay to which a Government medical subordinate in substantive charge of a hospital or dispensary under the management of a District Board is entitled is the pay of his grade in the public service. In the event of his becoming entitled, on promotion, to a higher salary than he has received, the District Board may at its option either (a) retain his services on payment of the higher salary; (b) apply for the services of another officer of the Government establishment as provided in Rule 174; or (c) appoint its own medical officer subject to the conditions prescribed in that rule. In no case can a Government medical subordinate in charge of a hospital or dispensary be permitted to draw a special consolidated salary or any increase to his emoluments which has not been earned by promotion.

178. Government medical subordinates in charge of hospitals and dispensaries under the management of District Boards shall be entitled to leave under the provisions of the Civil Leave Code. The leave shall be granted by the Inspector-General of Civil Hospitals after consultation with the District Board. The salary to which the officer may be entitled while on privilege leave shall be paid by the District Board; in all other cases it shall be paid by Government, and the travelling allowances and transit pay of a *locum tenens* under the rule shall be paid by Government.

179. Medical officers not in Government service shall be entitled to leave in accordance with the rules framed by the District Board under clause (g), section 32 of the Act. The leave shall be granted by the District Board, who shall also provide for such extra expenditure as may be incurred on account of the pay of the medical officer while on leave, and the pay and travelling allowance, if any, of his successor.

Medical Stores.

180. District Boards shall have the option of obtaining their medicines and instruments either from the Government stores or from private vendors approved by the Civil Surgeon; provided that a dispensary previously supplied by private vendors shall not indent on the Government stores without the sanction of the Inspector-General of Civil Hospitals. In either case the indents of the medical officer must be checked by the Civil Surgeon.

181. Medical stores will be supplied to District Boards from the Medical Store Department at cost price,* but the supply of medicines will ordinarily be confined to the articles specified in the list given in Appendix E of the Dispensary Manual, and it will be in the discretion of the Inspector-General of Civil Hospitals to sanction or disallow any demand.

182. Medical stores, if required from the Medical Store Department, must be indented for annually, and the annual indent must be submitted on the date fixed by the Civil Surgeon, to enable him to submit the combined indent for his district on the date appointed by Government. Indents delayed beyond the date fixed will not be passed for supply from the Government stores.

Payment for such stores must be made within a month of the receipt of the account by the District Board.

Funds.

183. All subscriptions, donations, and the interest on endowments shall be credited to the District Fund, but a separate account of hospital and dispensary receipts and expenditure shall be kept. The endowments and other invested funds of hospitals and dispensaries under the management of District Boards shall be held in the custody of the Comptroller-General apart from the District Fund. The securities shall not be sold, and these invested funds shall not be appropriated or used in any way without the sanction of Government.

Control.

184. The Civil Surgeon of the district shall be the visiting Superintendent of all hospitals and dispensaries under the management of District Boards.

185. The Civil Surgeon shall scrutinize the expenditure and accounts of every hospital and dispensary under the management of a District Board, and shall call the attention of the District Board to any irregularity or other circumstance which in his

opinion deserves notice. The District Board shall be bound to consider any communication from the Civil Surgeon, and to afford him full information as to the conduct of the medical officer in charge, and all other matters affecting the welfare of the sick and the management of the institution.

186. A copy of the proceedings of every meeting of a District Board, so far as they relate to hospitals and dispensaries, shall be forwarded to the Civil Surgeon.

187. No building for the location of a dispensary or hospital, and no extension to such building, shall be constructed by a District Board until the plan and estimate of such building or extension shall have been approved by the Civil Surgeon, or if the work is estimated to cost more than Rs. 1,000, by the Inspector-General of Civil Hospitals.

Miscellaneous.

188. In all matters not expressly provided for by the foregoing rules, the rules of the Government Dispensary Manual for the time being shall, in so far as they are consistent with these rules and with the Act, apply to all hospitals and dispensaries under the management of District Boards.

R. H. WILSON,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 16th September 1886.—It is hereby notified for general information that the Lieutenant-Governor has been pleased to make the following rules under clauses (i) and (r), section 138 of the Bengal Local Self-Government Act III (B.C.) of 1885:—

PART VIII.—ACCOUNT AND AUDIT.

Preliminary.

1. In the following rules, unless there be something repugnant in the context—

(a) The term "District Board" includes a duly empowered Joint-Committee constituted under section 30, and a Local Board duly empowered under section 101; and

(b) The term "Chairman" includes a Vice-Chairman in respect of the powers assigned to him by rules framed by the District Board under section 32, clause (c).

Provided that when a Secretary has been appointed by the District Board, the Chairman may delegate to the Secretary any of his duties and powers under these rules, subject to any general or special directions that may be laid down by the District Board in that behalf.

2. In all matters not expressly provided for by these rules, the rules, forms, registers, and returns, prescribed in the Civil Account Code, or in force for the time being, under the orders of Government or other competent authority shall, in so far as they are consistent with these rules and with the Act, apply to the accounts of the District Board, and shall be observed, used, kept, and submitted by the officer appointed under section 54 of the Act.

3. The rules, forms, registers, and returns prescribed by Government for regulating the accounts of District Road Committees under the Cess Act IX (B.C.) of 1880, shall, in so far as they are consistent with these rules and with the Act, apply to the accounts of the District Board in respect of the matters dealt with in Part III, Chapter I, D (Public Works) of the Act.

General.

4. All the accounts and registers of the District Board shall be kept in English. All books of accounts and registers shall be substantially bound and paged before being brought into use, and no accounts shall be prepared on loose sheets of paper or in loosely bound volumes.

5. All corrections and alterations in accounts shall be neatly made in red ink, and attested by the initials of the Chairman. All corrections and alterations in a voucher shall be attested by the payee. Erasures shall on no account be permitted in registers, statements, vouchers or accounts of any description.

6. No expenditure shall be incurred for which provision has not been made in the budget estimate for the year, or in a supplementary budget estimate; or which has not been duly sanctioned by the District Board, or by the Chairman or other executive officer of the Board acting in the exercise of the powers conferred on him by the Act or the rules made under the Act.

7. The Chairman shall cause to be kept a Register of establishment, in Form No. 1, showing in respect of all establishments whatsoever employed by the District Board the particulars specified in the form. A separate page or section shall be allotted to each class of establishment. All changes made by competent authority from time to time in the numbers, nomenclature, or salaries of the establishment shall be immediately entered in the Register, with the number and date of the orders authorising the change.

8. Every employe of the District Board shall be required to keep a service-book in the form prescribed for uncovenanted servants of Government; and all entries made therein shall be renewed or attested by the Chairman at least once every five years.

9. The Chairman shall promptly report to the Accountant-General, Bengal, and the Commissioner of the Division, the occurrence of any embezzlement or irregularity in the accounts of the District Board which may come to his notice, and shall observe the rules and procedure prescribed for reporting embezzlements, and irregularities occurring in Government offices.

Budget Estimates.

10. The Collector of the district shall, on or before the 1st October in each year, prepare and transmit to the District Board an estimate of the balance of the District Board Fund to be transferred to the credit of the District Fund during the financial year next ensuing under section 52, clause (1) of the Act.

11. A budget estimate in Form No. II, showing the probable receipts and expenditure of the District Fund under all heads during the ensuing financial year, shall be prepared by the Finance Committee constituted under section 55 of the Act, and shall be laid before the District Board at a meeting to be held not later than the 15th November in each year.

12. The budget estimate shall set forth estimated receipts and expenditure under major and minor heads of account only; and shall be accompanied by a schedule in Form No. III for each major head, in which shall be entered full details of the estimated receipts and expenditure under that head, working up to the totals shown under that head in the budget estimate.

13. The budget estimate and schedules shall show (1) the actual receipts and expenditure for the latest year for which the accounts have been closed; (2) the sanctioned estimate, the revised estimate, and six months' actuals for the year then current; and (3) the probable receipts and expenditure for the ensuing financial year.

14. In entering the details of receipts and expenditure in the schedule for each major head, the same forms and the same degree of particularity shall be observed as are prescribed for district budget estimate under the orders of Government, the Accountant-General, Bengal, or other competent authority. In preparing the schedule for Public Works under the control and administration of the District Board, the rules and forms prescribed for the budget estimates of District Road Committees under the Cess Act IX (B.C.) of 1880 shall be observed.

15. The budget estimate and schedules shall be accompanied by explanatory notes, explaining any new and important item of receipt or expenditure, and when any new charge requires the sanction of superior authority by a copy of the order of sanction.

16. The District Board shall never, except with the previous sanction of the Lieutenant-Governor, exhaust or exceed its balance in the treasury; and the budget estimates shall be framed so as to provide for an adequate working balance throughout the year, and for an adequate closing balance. The Commissioner shall decide what constitutes an adequate working and closing balance, and his decision shall be final.

17. No change shall be made in the major or minor account headings prescribed by Government, and the same account headings shall be used in all accounts and returns prepared or submitted by the District Board.

The minor heads of account may be subdivided in the Cash Abstract registers as may be found convenient, but all statements and returns shall be compiled by totals of minor heads.

18. In preparing the budget estimate, attention shall be given to the following points:—

- (a) What is expected to be paid (under proper sanction) during the year shall be provided for, not the liability falling due within the year.
- (b) For fixed charges the detailed estimate shall show the full amount of the sanctioned scale: when it is found by experience that a saving will arise from any cause, a lump deduction may be made.
- (c) The number of employes shall be carefully stated in the detailed estimates, and checked; the rate of pay shall be stated, wherever possible, in order to admit of verification of the column of charge.

19. The District Board may at any time, with the previous sanction of the Commissioner, transfer grants from one major head of account to another, and from one minor head to another minor head subordinate to the same major head; provided that the total budget grant is not thereby exceeded.

20. If at any time during the year the District Board has reason to believe that the budget under any head is likely to be exceeded, and that the excess cannot be met by a reduction under some other head, a supplementary budget estimate shall be prepared with the least possible delay, and submitted through the Magistrate for the orders of the Commissioner in the manner prescribed in sections 47 to 49 of the Act.

If the Board has reason to suppose the receipts under any head are likely to fall materially short of the budget estimate, a revised budget estimate shall be prepared with the least possible delay, and submitted as above for the orders of the Commissioner.

As amended by notification dated 26th August 1887.

Transactions with the Treasury.

21. The District Fund shall be lodged with the Collector of the district, who shall keep a separate account thereof.

22. The District Board shall not appropriate towards expenditure any moneys received by its servants, but shall immediately send them intact to be credited in the treasury.

23. All money paid into the treasury to the credit of the District Fund, whether by servants of the District Board or others, shall be accompanied by a challan. This challan shall be in triplicate, having the words "Original," "Duplicate," and "Triplicate" printed or written in red on the first, second and third parts respectively. The first part shall be retained by the Treasury Office, the second part shall be sent to the office of the District Board whenever the pass-book is returned, and the third part shall be delivered to the person paying in the money.

All moneys received by the servants of the District Board shall be remitted by them direct to the treasury at once, and shall not be paid in through the medium of the District Board's Office.

24. All moneys remitted to the treasury to credit of the District Board, and all payments made by the treasury on cheques or otherwise on account of the District Board, shall be entered in a pass-book; the pass-book shall remain in the custody of the Chairman, and it shall be sent to the treasury with every remittance, and also on the last working day of every month. On receipt of the pass-book by the treasury officials, the entry of the remittance made (if any) shall be initialled by the Treasury Officer, and then the charge side shall be written up to date, and the book returned at once to the office of the District Board.

The pass-book will be supplied by the treasury. It is not a District Fund account book, but is simply a copy of the account kept in the treasury of the money paid into the credit of, and disbursed on account of, the District Board, and must therefore always be written up only by the Government Treasury Department, by whom the original account is kept.

25. No entries or marks shall under any circumstances be made in the pass-book by any one connected with the District Board's office.

26. At the close of each month the balance in the pass-book shall be struck, the amount written in words, and signed by the Treasury Officer.

27. The Chairman shall examine the pass-book from time to time, and shall immediately call the attention of the Treasury Officer to any discrepancy that may appear between the credits and debits shown in the pass-book, and those shown in the accounts of the District Board's office.

28. When a grant is made to the District Fund from Provincial revenues, either as a general grant-in-aid, or for expenditure on any specific object, the Chairman shall apply to the Treasury Officer to credit the amount of the grant to the District Fund, forwarding a copy of the orders of Government sanctioning the same; and the Treasury Officer shall, on receipt of instructions from the Accountant-General, place the amount of the grant to credit of the District Fund. The credit shall be made by book transfer; no bill or cheque shall be drawn, and no money shall be paid out of the treasury.

29. The balance of the District Road Fund on the last day of each month shall be transferred to the credit of the District Fund on the first day of the following month, and duly entered in the pass-book. The Collector shall send to the Chairman a separate intimation of the amount so transferred.

30. The Treasury Officer shall supply the Chairman, immediately after the close of each month, with a balance certificate in the following form:—

<i>Abstract of District Fund Account for the month of</i>			<i>in the Treasury of</i>		
	Rs.	A. P.		Rs.	A. P.
1. Balance brought forward from last month			4. Debited in cash account of this month		
2. Credited in cash account of this month			5. Other debits, as per Accountant-General's No. , dated		
3. Other credits as per Accountant-General's No. , dated			6. Balance at end of month		
GRAND TOTAL			GRAND TOTAL		

Payment of claims.

31. For the payment of petty charges, the Chairman shall hold a permanent advance of such amount as the District Board may fix from time to time. Provided that without the sanction of the Commissioner the District Board shall not fix the amount of the permanent advance at more than Rs. 100.

32. The permanent advance shall be recouped as often as may be necessary, and in the manner prescribed for the recoupment of the permanent advance of the District Magistrate

and Collector. Provided that the cash for the recoupment of the permanent advance shall be drawn from the treasury by cheque.

33. Payments of not more than Rs. 20 shall be made from the permanent advance. Provided that no charge on account of the salary of any employé of the District Board shall be made otherwise than as prescribed in Rules 34 and 38.

34. All payments exceeding Rs. 20 shall be made by cheque, unless there are special circumstances rendering payments in cash desirable; provided that all payments of sums above Rs. 10 on account of salaries of employés of the District Board shall be made by cheque.

As amended by notification dated 7th February 1883.

35. Cheque-books will be supplied by the Treasury Officer only, and no other form shall be used. Cheque-books and the counterfoils of used cheques shall be kept in the custody of the Chairman.

36. Cheques for sums not exceeding Rs. 100 shall be signed by the Vice-Chairman. Cheques for sums exceeding Rs. 100 shall be signed both by the Chairman and Vice-Chairman. If the Vice-Chairman is absent, or is from any cause incapacitated from signing, the cheque shall be signed by some member of the Finance Committee on behalf of the Vice-Chairman.

37. No cheque shall be signed unless required for immediate delivery to the person to whom the money is to be paid.

38. Every cheque shall be drawn in English in favour of the person to whom the money is actually due. Payment shall not be made to any other person except on production of a written authority from the creditor to receive it on his behalf. This rule does not apply to cheques issued for a sum of money distributable as pay or wages among a number of District Fund employés, or for recouping the permanent advance, or for payment to a postmaster for a money-order or money-orders issued for payment of stipends or rewards to gurus.

As amended by notification dated 7th February 1883.

39. The amount of every cheque shall be written in words as well as in figures, both on the cheque itself and on the counterfoil, and the counterfoil shall be initialled by the person or persons who sign the cheque. The word "only" shall always be inserted after the amount written in words in the body of the cheque.

40. Every cheque drawn for a sum in excess of Rs. 20 shall bear a receipt stamp of the value of one-anna, and such receipt stamp shall be affixed before the cheque is signed.

41. When a signed cheque is cancelled, it shall be stamped "cancelled" by the Chairman. The cancelled cheque shall be destroyed as soon as the accounts for the month in which the cheque was drawn have been audited. The amount of the cancelled cheque shall be entered as a receipt on the debtor side of the cash-book (Form No. V), and shall be treated as a refund. (See Rules 57 and 58.)

42. Every bill or other claim for payment from the District Fund shall be presented in the first instance to the Accountant, who shall check and examine it, and if it be found correct and in order, shall submit it for orders to the Chairman. If payment of the bill so presented is to be made, an order for the payment shall be endorsed upon it. The order for payment shall run as follows:—"Pay Rs. _____ only (Rs. _____), the amount being written in words as well as in figures, and shall be signed by the Chairman.

43. If payment is to be made from the permanent advance, the Chairman shall first cause the bill to be stamped with the words "Paid in cash," and shall then sign an order for payment across the bill, and pay the money from the permanent advance.

44. If payment is to be made by cheque, the Chairman shall cause the bill to be endorsed with the words "Paid by cheque No. _____;" and shall then sign the endorsement, and cause the cheque to be drawn out, signed and issued.

45. When any payment is made either by cheque, or in cash from the permanent advance, it shall be immediately entered in the accounts of the District Board. In the former case it shall be entered in the cash-book (Form No. V). In the latter case it shall be entered in the permanent advance account (Form No. VI).

46. Every payment made, either in cash or by cheque, shall be covered by a receipt, stamped if necessary, signed by the person to whom the money is due, and to whom it has actually been paid. A receipt signed by another person for the creditor, or with a stamp, is invalid.

47. All bills and vouchers that have been paid by cheque shall be numbered consecutively for the year in order of payment, and shall be pasted in a guard-book.

Bills and vouchers that have been paid in cash out of the permanent advance shall be numbered consecutively, and abstracted in a register (Form No. VII) as they are paid. The originals shall be submitted to the Chairman when the permanent advance is being recouped, and the Chairman shall cause them to be destroyed in his presence before issuing the cheque for recoupment of the permanent advance.

Cash-book.

48. The District Fund cash-book shall be kept in Form No. V. The receipt entries in this book shall be made direct from the pass-book in the case of amounts credited direct to the Fund by the Collector of the district. In the case of other receipts the cash-book shall be posted as soon as any money is received in the District Board's office by means of

As amended by notification dated 15th March 1883.

money-order irrespective of whether the money is immediately realized to the treasury or not.

Expenditure shall be entered day by day as cheques are issued (See also Rule 48).

49. The cash-book shall be closed and balanced once a month, and shall be signed by the Chairman. In the event of any cheques issued during a month remaining uncashed by the treasury at the close of the month, there will necessarily be a difference between the balance brought out in the cash-book and that of the treasury pass-book and of the certificate issued by the Treasury Officer under Rule 50. This difference shall be explained by a note in the last page of the cash-book for the month in the following manner:—

	Rs. A. P.			Rs. A. P.		
Balance as per cash-book	5,047	15	6
Add cheques uncashed—
No. 4, dated 10th April 1886	...	50	0 0	...	...	...
" 23 " 21st " "	...	40	0 0	...	...	...
	90	0	0
Balance as per pass-book	5,137	15	6

Permanent Advance.

50. When the permanent advance is drawn for the first time, or is subsequently recouped, the amount so drawn or recouped shall be charged off at once in the cash-book as soon as the cheque is issued. The amounts so drawn shall be debited to the head "Advances," and posted in the advance ledger (Form No. VIII), and shall remain at the personal debit of the Chairman till they are repaid or accounted for.

51. When it becomes necessary to recoup the permanent advance, the Chairman shall compare the bills and vouchers paid since the last recoupment with the entries in the Abstract Register (Form No. VII), and shall initial the latter. He shall add the total of the latter to the cash in hand, and shall compare the aggregate with the sanctioned amount of the permanent advance (and shall cause the original bills and vouchers to be so defaced in his presence that they cannot be used again), and shall then issue a cheque for the amount to be recouped. The original bills and vouchers will be kept until the accounts have been audited by the Examiner of Local Accounts.

As amended by notification dated 7th February 1888.

Cash Abstract Register of Receipts and Expenditure.

52. All the entries on the receipt side of the cash-book (Form No. V) shall be posted direct from the cash-book into the cash abstract register of receipts (Form No. IX), and all the entries on the payment side of the cash-book shall be posted into the cash abstract register of expenditure (Form No. X).

The cash abstract registers shall be posted as frequently as may be convenient, but in no case later than ten days after the close of the month to which the accounts relate.

53. Each item of receipt of payment appearing in the cash-book shall be posted separately into the cash abstract registers. Thus, if there be two or three payments on the same day on account of the same head of expenditure, there will similarly be two or three entries under the same head in the cash abstract register, i.e., the separate items appearing in the cash-book, and not the totals of the daily receipts or expenditure for each head, shall be posted into the cash abstract registers.

54. The columns of the cash abstract registers shall be totalled every month, and the totals of the different heads of receipt and expenditure must necessarily be equal to the totals of receipts and payments in the cash-book.

Adjustments.

55. At the foot of each month's account in the cash abstract registers of receipts and expenditure (Form Nos. IX and X) two lines are left blank for the purpose of entering therein, and bringing upon the books of the District Fund, the adjustments made during the month.

56. Adjustments are transactions which have to be recorded in the monthly and annual account of the District Fund, but which are not actual cash transactions, and which therefore do not in all cases appear in the District Fund cash-book.

57. Adjustments are of four kinds—

- (1) The transfer from one head to another of items of receipt or expenditure wrongly classified in the first instance in the cash abstract registers.
- (2) The transfer of a sum of money from the head "Advances" to a head of expenditure.
- (3) Refunds of revenue received or of expenditure incurred during the current year of account.
- (4) The debit to a head of expenditure by credit to "Deposits received" of a sum of money due on a contractor's bill, but not paid, being retained as a security deposit for the due execution of future works.

58. In case (1) the adjustment shall be made by entering the amount in the line for "Adjustments by addition" in the column for the head to which the amount is to be added, and again in red ink in the line for "Adjustments by deduction" in the column for the head from which the amount is to be deducted. Both entries will be made in the cash abstract register of receipts if the amount is to be transferred from one head of revenue to another, and both will be made in the cash abstract register of expenditure if the amount is to be transferred from one head of expenditure to another.

In case (2) the adjustment shall be made by entering the amount in the line for "Adjustments by addition" in the column of the cash abstract register of expenditure for the head to which charges on account of the particular expenditure incurred are to be taken, and in the cash abstract register of receipts in the line for "Adjustments by addition" under the head "Advances recovered." A corresponding entry must of course be made on the receipt or credit side of the advance ledger (Form No. VIII) of the person by whom the expenditure was incurred, and to whom the amount adjusted was originally advanced.

In case (3) the adjustment shall be made by entering the amount in the line "Adjustments by deduction" in the column of the cash abstract register of receipts or expenditure for the head to which the amount refunded was originally credited or debited, and in the cash abstract register of expenditure or receipts in the line for "Adjustments by deduction" in the column for "Refunds."

This procedure, however, shall not be followed when the refund made during the month is on account of revenue received during a previous year of account. In this case the amount refunded will remain at the debit of the head "Refunds," and no adjustment shall be made.

In every case of refund of revenue a note of the refund shall be made against the original entry of receipt in the cash-book or other register, so as to guard against a second refund of the same amount being accidentally made.

In case (4) the adjustment shall be made by entering the amount in the cash abstract register of expenditure in the line for "Adjustments by addition" in the column for the head to which the balance of the charges of the bill from which the deduction has been made has been taken, and in the cash abstract register of receipts in the line for "Adjustments by addition" under "Deposits received."

59. Adjustments made by deduction in the cash abstract registers shall always be exhibited in red ink.

Monthly, Quarterly, and Annual Accounts.

60. Registers of monthly receipts and expenditure shall be kept in Forms Nos. XI and XII.

These registers shall be posted month by month from the cash abstract registers of receipts and expenditure respectively.

61. At the close of every month a monthly abstract of receipts and charges extracted by totals of minor heads from the registers of monthly receipts and expenditure (Forms Nos. XI and XII) shall be prepared by the District Board in Form No. XVIII. The memorandum on the first page (a) of the Form, showing the balance of the Fund, will simply be a repetition of the memorandum as explained in Rule 49 in connection with the cash-book, reconciling the balance of the cash-book with the balance of the pass-book.

The account shall be despatched to the Accountant-General, Bengal, not later than the 25th day of the month following that for which the accounts are due.

62. The quarterly and annual accounts prescribed by section 54 of the Act shall be compiled from the registers of monthly receipts and expenditure, and shall be in forms Nos. XIII and XIV.

63. The quarterly account shall be published by lodging a copy, signed by the members of the Finance Committee and countersigned by both Chairman and Vice-Chairman, in the office of the Magistrate and Collector of the district. The annual account shall be published by lodging a copy, signed and countersigned as above, in the office of the Magistrate and Collector of the district, and by publishing it in the *Calcutta Gazette*.

64. The quarterly and annual accounts shall be published as provided in the last preceding rule not more than one month after the close of the period to which they respectively relate.

Advances and Deposits.

65. All moneys advanced to officers or employes of the District Board, or to contractors or other persons (whether on account of the permanent advance or otherwise), shall in the first instance be charged to the head "Advances" in the cash abstract register of expenditure, and entered in the advance ledger (Form No. VIII). A separate account shall be opened in this ledger for each person to whom an advance has been given, and this account shall be credited with the amount of payments made, and of adjustments made in the manner prescribed in the second clause of Rule 58.

66. All sums of money received by way of security deposit from contractors or others, and all sums received which are not the property of the District Fund, and have been placed with the District Board for a temporary purpose only, shall be credited to the head "Deposits received" in the cash abstract register of receipts (Form No. IX), and shall be entered on the credit or receipt side of the deposit ledger (Form No. XV). A separate

account shall be opened in this ledger for each person by whom a deposit is made; and this account shall be debited with amount of repayments made, and of adjustments made in the manner prescribed in the last clause of Rule 57.

67. Each separate account in the ledgers of advances and deposits shall be balanced by the Chairman not less often than once a quarter.

68. At the close of every month abstract accounts shall be prepared of all advances and deposits given or received, and adjusted during the month, and the balances remaining unadjusted.

The abstract of advances shall be prepared in Form No. XVI, and the abstract of deposits in Form No. XVII.

Audit.

69. The Finance Committee appointed under section 55 of the Act shall audit the accounts of the District Fund before they are submitted to the Accountant-General, and shall certify the result and the correctness of the account as audited by them. The certificate shall be given in Form No. XIX.

70. The accounts of the District Fund shall be examined and audited by the Examiner of Local Accounts in Bengal not less often than once in 12 months.

In auditing the accounts, the Examiner shall see that they have been kept and are presented in proper form, that the particular items of receipt and expenditure are stated in sufficient detail, and that the payments are supported by adequate vouchers and authority. He shall ascertain whether all sums received, or which ought to have been received, are brought into account, and shall examine whether the expenditure is in all cases such as might lawfully be made. He shall also reduce such payments and charges as are exorbitant; and shall surcharge moneys not duly accounted for, or lost by negligence, upon the person who ought to account for the same, or whose negligence or improper conduct has caused the loss; and shall disallow and strike out such payments as are not authorised by law or competent authority.

The reports of such examinations shall be forwarded by the Accountant-General, Bengal, through the Commissioner of the Division to the Chairman of the District Board, and the Chairman shall be bound to remedy any defects or irregularities that may be pointed out by the Accountant-General or the Examiner.

Local Boards.

71. The statement of requirements and estimate of probable expenditure to be submitted by the Local Board to the District Board under section 51 of the Act shall be in Form No. II, and shall be accompanied by detailed schedules in Form No. III for each major head of account in respect of which the Local Board has been empowered under section 101 of the Act.

72. The District Board shall forward to each Local Board subordinate to it an extract of so much of the budget estimate of the District Fund, as sanctioned, as relates to the matters under the control and administration of the said Local Board.

73. The District Board shall from time to time make allotments of funds to each Local Board subordinate to it for expenditure on the matters under their control and administration.

74. In making any such allotment, the District Board shall simultaneously send an intimation to the Sudder Treasury Officer, and to the officer in charge of the treasury or sub-treasury at or near the head-quarters of the Local Board concerned.

75. On receipt of such intimation, the officer in charge of the treasury or sub-treasury shall place the amount of the allotment to the credit of the Local Board, and shall enter it on the receipt side of the pass-book of the Local Board. The Local Board shall obtain funds by drawing cheques against the amount of the allotments thus placed at its credit from time to time.

76. Moneys paid into a sub-treasury on account of the District Fund, shall not be credited in the pass-book of the Local Board; but shall, when incorporated in the Sudder Treasury account, be credited in the pass-book of the District Board. The Local Board shall send an account of such payments to the District Board not less often than once a month.

77. The Local Board shall keep a cash-book in Form No. V. On the receipt side shall be posted the allotments made by the District Board from time to time; and on the expenditure side shall be posted details of the cheques drawn by the Local Board against the amount of those allotments.

The cash-book shall be closed and balanced on the last day of each month, and signed by the Chairman of the Local Board; and an authenticated copy thereof, supported by vouchers in original, shall be sent within seven days to the Chairman of the District Board.

78. The transactions of the Local Board, as exhibited in the authenticated copy of their cash-book, shall be scrutinized and passed by the Chairman of the District Board, and if found correct shall be at once incorporated in the cash-book and other accounts of the District Board.

R. H. WILSON,

Offg. Secretary to the Government of Bengal.

NOTIFICATION.

The 14th March 1887.—It is hereby notified for general information that the Lieutenant-Governor has been pleased to make the following rules, under clauses (g), (j) and (m), section 138 of the Bengal Local Self-Government Act III (B.O.) of 1885:—

PART IX.

Qualifications of Candidates for employment as District Engineers, Overseers and Accountants.

1. Any person serving as a District Engineer under the Cess Act of 1880, at the time of the Local Self-Government Act coming into force, shall be deemed to be qualified for appointment as District Engineer of the same district.

2. A candidate for employment as District Engineer must be qualified in one of the manners following, that is to say, he must—

- (a) be at the time of seeking the employment, or have previously been, a member of the Public Works Department of the Government of Bengal, and hold a certificate from the Chief Engineer that his services have been such as to qualify him for employment as District Engineer; or
- (b) hold the degree of Bachelor of Engineering, or be a Licentiate of Engineering of the Calcutta University, and have been employed on engineering works for not less than five years, exclusive of any time spent on apprenticeship, and hold satisfactory certificates of good conduct and efficiency during such employment; or
- (c) have practised the profession of a Civil Engineer in India for not less than five years, and hold a certificate from the Chief Engineer of the Public Works Department of the Government of Bengal, that his experience, professional attainments, and knowledge of the native language are such as to qualify him for employment as a District Engineer.

3. A District Engineer of one district shall be deemed to be qualified for appointment to another district if certified to be so by the Chairman of the District Board and the Commissioner of the Division under whom he is employed.

4. Any person serving as an Overseer, Accountant, or otherwise on the Subordinate Engineering Staff of a District Engineer under the Cess Act of 1880, at the time of the Local Self-Government Act coming into force, shall be deemed to be qualified for appointment in the same capacity under the Local Self-Government Act if he is certified to be so by the District Engineer.

5. A candidate for employment on the Subordinate Engineering Staff of the District Engineer must be qualified in one of the manners following, that is to say—

- (1) if the pay of the appointment is Rs. 60 per mensem, or more, he must hold—
 - (a) a certificate from the Principal of the Government Engineering College at Seebpore that he has served his apprenticeship there, and passed the final Examination qualifying him for employment in the Public Works Department as a foreman mechanic or an upper subordinate; or
 - (b) a certificate from the Inspector of Local Works that he has been examined and found to possess the knowledge prescribed in the Public Works Department Code, Volume I, Chapter II, Section 27 (*fifth edition*), and is qualified to be an upper subordinate of the Public Works Department;
- (2) if the pay of the appointment is less than Rs. 60 per mensem, he must hold a certificate of fitness from the District Engineer.

6. Candidates for employment as Accountants in the office of the District Board or of the District Engineer must hold a certificate that they have passed the examination prescribed in the Public Works Department Code, Volume I, Appendix C, paragraph 18 (*fifth edition*).

7. All candidates for employment as District Engineer, or as subordinates on the staff of a District Engineer, must be certified by a Civil Surgeon or Assistant Surgeon of the Government establishment to be physically fit for their outdoor duties.

Procedure to be adopted in the appointment of District Engineers.

8. When a District Engineer intends to resign his appointment, he shall give the District Board three months' notice of his intention, and similarly, when it is intended in accordance with the provisions of section 33(g) of the Act to discharge a District Engineer, the District Board shall give him three months' notice of such intention.

9. When notice is thus given or received that the appointment of District Engineer is about to become vacant, a meeting of the District Board shall be held for the purpose of fixing the salary of the new incumbent of the office, and a copy of the Resolution of the Board shall be submitted to the Commissioner for confirmation.

10. On receipt of the confirmation of the Commissioner, the Chairman of the District Board shall forthwith publish an advertisement in the *Calcutta Gazette*, and in such other newspapers as the District Board shall decide, inviting candidates to submit applications for

the vacant appointment. This advertisement should be published for at least six weeks, and should notify the salary attached to the appointment, the rules prescribing the qualifications required of candidates, and the date on which the applications are to be submitted.

11. All applications from intending candidates shall be submitted in sealed and registered covers addressed to the Chairman of the District Board, and superscribed "Application for appointment of District Engineer." Each application must be accompanied by all the necessary certificates and testimonials required by the preceding rules, together with a suitable envelope addressed and sufficiently stamped for registration, in which they can be returned in the event of the application being unsuccessful.

12. As soon as possible after the date fixed for the submission of the applications, a meeting of the District Board shall be held for their consideration. The Chairman shall open the applications in the presence of the District Board, who shall thereupon proceed to make their selection.

13. On the selection being made, a resolution to that effect shall be recorded, and a copy thereof forwarded, together with the original application, certificates and testimonials of the selected candidate, to the Commissioner for confirmation.

14. If the nomination be confirmed by the Commissioner, the Chairman of the District Board shall notify to the successful candidate that he is appointed District Engineer, and instruct him as to the date on which he is to take up his appointment and begin his duties.

15. If the nomination be not confirmed by the Commissioner, the Chairman shall call a meeting of the District Board to reconsider it, and make another selection from among the remaining candidates. The procedure laid down in Rule 13 shall then be repeated.

16. When the appointment has been finally settled, and the successful candidate has joined and entered upon his duties, the Chairman shall return the certificates and testimonials of the several candidates.

17. In the event of the appointment of District Engineer becoming vacant suddenly, by death or otherwise, without the notice prescribed in Rule 8, the Chairman of the District Board may make arrangements for the temporary performance of the duties of the office till the new District Engineer shall be appointed in accordance with the preceding rules.

Duties and Powers of District Engineers.

18. The District Engineer will be the officer in immediate charge of all the roads and buildings and other public works, the control of which is vested in a District or Local Board. He will arrange the details of their construction and be responsible for their custody and maintenance in efficient repair so far as the funds placed at his disposal permit. He will keep accurate plans of the land appertaining to all roads and buildings in his charge, and take prompt steps to prevent encroachments.

19. The District Engineer will receive positive orders only from the Chairman of the District Board. The duty of yielding implicit obedience to any orders so received must be clearly understood; but in the interpretation of general instructions he will act upon his own judgment.

20. The Subordinate Engineering staff of a District or Local Board will be under the immediate orders and control of the District Engineer, and all orders to them with reference to work should emanate from, or be issued through, the District Engineer.

21. The District Engineer will be responsible for the accuracy of all reports, plans, designs, specifications and estimates prepared by him, and must attest them by his signature.

22. The District Engineer will pay strict attention to the economical application of all labour and materials used on works in his charge, and will be responsible for preventing the expenditure on any work exceeding the amount of the sanctioned estimate. He should also strive to bring economically into use, on all occasions, the articles procurable in the local markets and the natural products of the district.

23. The District Engineer must exact from his subordinates a correct performance of their duties and give them all proper instructions. He will furnish them with proper working drawings and written instructions as to the execution of any works they may be entrusted with, using additional precautions to prevent errors or accidents at a distance from the head-quarters of the district.

24. The District Engineer will frequently inspect outlying roads and works in progress, and see that the work carried on by his subordinates or contractors is sound and economical. When on tour he will keep a journal in which the distances travelled will be noted. He will also keep note-books in which will be entered daily any particulars with reference to works in progress which may call for remark, the dates of all inspections, the orders issued to subordinates, the check measurements taken, the accounts inspected, and generally any details concerning his duties which may be worthy of remark. These note-books will be considered official records.

25. The District Engineer will be responsible that his accounts are regularly posted from day to day, and are kept in strict accordance with the rules made from time to time under section 138 (i) of the Act.

26. On the completion of any work, a completion report shall be submitted by the District Engineer to the Chairman; and any deviation from the design and estimate that may have been made during the construction of the work must be fully explained in it.

Duties and Powers of Inspector of Local Works.

27. The Inspector of Local Works will make frequent tours of inspection in the districts of the Commissioner's division to which he is appointed. He will not only minutely survey and report upon the state of the various works, whether completed or in progress in each district, but will carefully enquire into the system of management prevailing in respect to the preparation and cost of materials, the style of execution, the price of labour, and the rates of work. He will satisfy himself that building or road materials and other resources available in each district are brought into use in the most efficient and economical manner, and that the means of communication, projected or completed, are adapted to the requirements of the traffic.

28. The Inspector of Local Works will also, during his inspections, enquire into and report on the efficiency of the Engineering establishments employed under District or Local Boards.

29. The Inspector of Local Works will also carefully inspect the books of District Engineers and their subordinates and the arrangements and procedure for the primary accounts, and see that they are kept in the manner prescribed.

30. Besides his regular tours of inspection, the Inspector of Local Works will proceed to any place in his division whenever it may be necessary for him to report on any important design or work, or on any serious accident or threatened danger to any works, or on any calamity, actual or anticipated, the remedy for which may appear to be within the range of engineering skill.

31. Detailed reports of all his inspections shall be drawn up by the Inspector of Local Works for the information of the Commissioner, and a copy thereof, so far as may relate to a particular district, shall be forwarded by him to the District or Local Board concerned through the Magistrate of the District.

32. Although the detailed designs and estimates for works will commonly be prepared by District Engineers, the arrangement and general plan of all important works should be concerted with the Inspector of Local Works, who will be responsible for the engineering character of every project that he passes on with his approval. The Inspector of Local Works may, if he see fit, himself prepare the designs for any work in his division. He will communicate freely and personally on all professional matters with District Engineers, and afford them the benefit of his advice in the performance of their duties.

33. The Inspector of Local Works will, in submitting to the Commissioner any reports, plans, estimates or other documents relating to the works of District Boards, invariably state his own opinion as to the suitability of the designs and reasonableness of the rates. He must also check the calculations in detail of all estimates and compare the quantities in the estimates with those shown on the drawings. If projects are sent up by District Boards without proper information, he will return them for such further information as the case may need.

34. The Office of the Inspector of Local Works will be located in the same place as that of the Commissioner of the Division, and he will correspond direct with District Boards regarding all matters in which he exercises powers assigned to him by these rules.

Mode of preparation and submission of plans, designs, specifications, and estimates for works for approval and sanction.

35. All estimates and projects for the construction or repair of buildings, roads, bridges, and other public works undertaken by District and Local Boards shall be classed under one or other of the two heads *Repairs* or *Original Works*, and shall be prepared in the forms prescribed in the Public Works Department Code, Volume I, Chapter VII (*fifth edition*), and submitted for the sanction of the District or Local Board in meeting. Estimates for *Repairs* shall include all operations required to maintain works in proper condition, and estimates for *Original Works* all those which do not come under the classification of repairs.

36. The cost of every survey or preliminary operation other than those which can be carried out by the paid district establishment shall be considered to be an "original work," and shall be covered by a sanctioned estimate and a specific assignment of funds.

37. A revised estimate shall be prepared immediately there is reason to anticipate that an estimate will be exceeded by more than 10 per cent. of its total amount, or where considerable alterations of the original estimate are desired, and it shall be submitted for the approval of the authorities whose sanction would be necessary if it were an original estimate.

38. In the case of all works of importance, the District Engineer shall submit a rough design for the approval of the Inspector of Local Works before preparing the detailed drawings and estimates.

39. All sanctions given by the District or Local Boards shall be formally recorded in their proceedings.

40. Except in case of emergency, or to prevent damage or loss, no work shall be put in hand until an estimate for carrying it out has been sanctioned, and no proposal for the execution of any work shall be sanctioned by a District or Local Board, unless it be accompanied by a properly detailed estimate, and, when necessary, by properly prepared drawings showing fully the work proposed.

41. In the case of the following classes of estimates or projects, the sanction of the District or Local Board shall be provisional only, and subject to the confirmation and approval of the authority indicated :—

- | | |
|---|---|
| (a). All projects for new works, the estimated cost of which amounts to Rs. 25,000, or more | } Sanction of the Local Government in the Public Works Department to be obtained through the Inspector of Local Works and Commissioner of the Division. |
| (b). All projects for works which may affect or alter the course of any river which is navigable at any time of the year, or on either bank of which there is any public embankment | |
| (c). All projects for embanked roads passing through country subject to floods or irrigated from canals | |
| (d). All estimates for new works or repairs, the amount of which is Rs. 5,000, or more | } Sanction of the Commissioner of the Division to be obtained through the Inspector of Local Works. |
| (e). All estimates for expenditure under the provisions of section 79 of the Act, except the planting of trees on the sides of roads | |

The sanction of the District or Local Board to an estimate for an original work which forms part of a contemplated scheme, although such estimate may in itself be within the limit up to which the Board can sanction, shall be subject to the confirmation and approval of the same authority as the estimate for the whole scheme would be, and no such estimate for a part of a scheme shall be sanctioned unless the nature and approximate cost of the entire scheme is fully set forth in the report of the estimate.

When the sanction of the authority indicated is received, the provisional sanction of the District or Local Board shall be confirmed by a resolution to be formally recorded in their proceedings, and the execution of the work may thereafter be proceeded with in accordance with any provision that may be made for it in the budget of the year.

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

No. 1769-72½T—M, dated Darjeeling, the 13th September 1886.

From—E. N. BAKER, Esq., Under-Secy. to the Govt. of Bengal, Municipal Dept.,
To—The Commissioners of the (1) Presidency, (2) Burdwan, (3) Rajshahye, (4) Dacca, and (5) Patna Divisions.

In paragraph 7 of Government order No. 1325-29T—M, dated the 1st July last, it was stated that the Lieutenant-Governor proposed to circulate to the District Boards, when constituted under the Local Self-Government Act, a specimen set of rules which should serve as a convenient model in respect of form, wording, and subject-matter for the rules for the conduct of business to be made by the Boards under section 32 of the Act. The model rules have now been framed, and I am directed to forward* copies of them for circulation to the District Boards in your division, and for record in your office. It should be clearly explained to the Boards that these rules are intended to serve only as a model for their guidance, and that they are not in any way bound to adopt any rule or rules which they may deem unsuited to the conditions of their districts.

* (1) 20, (2) 25, (3) 15, (4) 15, (5) 10.

MODEL RULES UNDER SECTION 32 OF THE BENGAL LOCAL SELF-GOVERNMENT ACT III (B.C.) OF 1885.

CLAUSE (a).—Meetings.

RULE 1.—If the Chairman is temporarily absent from his duties, or if the office of Chairman is temporarily vacant, the duties of the Chairman under these rules shall be performed by the Vice-Chairman.

RULE 2.—Meetings shall be either ordinary or special.

RULE 3.—An ordinary meeting of the District Board shall be held on the day* of every month: Provided that if the day of any month falls on a gazetted holiday, or if for any other reason it is deemed inconvenient, the Chairman may fix another day for the ordinary meeting of the Board.

* e.g. first Monday.
"last Saturday."

RULE 4.—A special meeting of the District Board may be called at any time by the Chairman. The Chairman shall be bound to call a special meeting on a requisition signed by one-fourth of the total number of members.

RULE 5.—The subjects referred to in Rule 65 of Part IV of the General Rules, and in section 29 of the Act, shall be dealt with at special meetings only.

RULE 6.—All other subjects which come within the province of the District Board may be dealt with at either ordinary or special meetings.

RULE 7.—Meetings shall be held at the office of the District Board, or at such place as the Chairman may from time to time determine.

RULE 8.—The notice under Rule 67 of the General Rules shall be sent by post or by such other method as may be convenient: Provided that if a local newspaper be published at the head-quarters of the District Board, the Board, by a resolution duly passed, may decide that the publication of such notice in the newspaper in question shall be sufficient.

RULE 9.—Notices of motions accompanied by *verbatim* drafts must be sent to the Chairman, or, in the case of there being a Secretary, to the Secretary, in time to be included in the list of business for the next meeting. Notices received too late shall be inserted in the list of business of the next succeeding meeting.

RULE 10.—A notice book shall be kept by the _____ of the Board, in which all notices of motions shall be entered. All such notices shall be dated and numbered as received.

Adjourned Meetings.

RULE 11.—An adjourned meeting is not competent to transact any business save that which the original meeting left unfinished.

RULE 12.—An adjourned meeting, being merely a continuation of the original meeting, does not require any fresh notice.

CONDUCT OF PROCEEDINGS AT MEETINGS, &c.

CLAUSE (b).

Order of business.

RULE 13.—At ordinary meetings, the business shall be conducted in the following order:—

- (a)—The minutes of the last ordinary meeting, and of any special meeting held since, shall be read and, if approved as correctly entered, shall be signed by the Chairman of such meeting.
- (b)—Business postponed from the last ordinary meeting shall be considered.
- (c)—A progress report of works shall be laid before the Board.
- (d)—Letters and reports of Committees shall be read, and accounts and statements shall be considered and passed.
- (e)—Motions of which due notice has been given to be discussed.

RULE 14.—At a special meeting, only the business for which the meeting was called shall be considered: Provided that, with the consent of the majority of the members present, any other business may be considered.

RULE 15.—In the event of any objection being raised to the manner in which any resolution has been recorded, the Chairman shall decide the question after reference to the original draft of the resolution, and if he finds the minute to be inaccurate, shall make the necessary correction in the minute-book.

RULE 16.—Unless by permission of the majority of the meeting, all subjects shall be discussed in the order in which they appear in the notice paper.

Of motions and amendments.

RULE 17.—Every motion and amendment duly moved must be seconded, and until seconded no debate thereon can take place.

RULE 18.—Every motion and amendment, after being reduced to writing, under Rule 74 of the General Rules, shall be signed by the proposer and seconder before being put to the vote.

RULE 19.—Every amendment shall be so worded as to be capable of making an intelligible sentence either alone or in its proper place in an original motion as the case may be: provided that no amendment can merely negative the original motion.

RULE 20.—The President of the meeting may, for reasons to be recorded in writing and entered in the minutes of the proceedings—

- (a)—Rule that a motion or amendment is illegal or out of order, and
- (b)—Make such alterations in a motion or amendment as shall, in his opinion, render it legal, and in order;

and may in case (a) refuse to put the motion or amendment to the meeting; and in case (b) refuse to put the motion or amendment to the meeting, unless and until the proposer and seconder accept and sign the alterations so made.

And the decision of the President shall be final.

RULE 21.—After a motion has been moved and seconded, an amendment may be moved at any stage of the debate thereon.

RULE 22.—On the discussion being concluded in the event of several amendments having been proposed, the President shall put the last amendment to the vote first; if it is negatived, he shall put the last preceding amendment; and, lastly, the first amendment; and if all the amendments are lost, the original proposition shall be put to the vote.

RULE 23.—When a motion or an amendment has been put from the chair, and been declared by the President to be duly carried, no further proposals for amending the motion or amendment can be entertained.

Of the right to speak.

RULE 24.—The President may require members to stand when they address the meeting.

RULE 25.—The member who first addresses the meeting shall be entitled to be heard first, and should more than one member rise to address the meeting at the same time, the order of precedence shall be determined by the President.

RULE 26.—Any member shall be at liberty to call the attention of the President to a point of order, even when a member is speaking. On a point of order being raised, the member addressing the meeting shall resume his seat until the question has been decided by the President. After the decision of the President, the same point of order cannot be raised again. Except as provided by this rule, no member shall interrupt a speaker in possession of the meeting.

RULE 27.—Except as provided in the last preceding rule, no member shall speak except to move or second a motion or amendment, or to support or oppose a motion or amendment which has been duly moved and seconded.

RULE 28.—A speaker who has exhausted his right to speak on an original motion may speak on any amendment being moved as that raises a new question.

RULE 29.—The mover of a motion or amendment shall in all cases have a right of reply, but otherwise no member shall speak more than once on the same motion or amendment, unless in explanation of some part of his original speech.

Miscellaneous.

RULE 30.—Unless not less than two-thirds of the members of the Board consent by signing a requisition, no subject once finally disposed of can be reconsidered within six months.

RULE 31.—When any business, of which notice has not been given, is considered at a meeting, the decision recorded or resolution adopted at such meeting shall be of no effect unless and until it is confirmed at the next succeeding ordinary meeting, or at a special meeting called expressly for the purpose.

RULE 32.—For the purpose of taking into consideration business involving many details, the meeting may resolve itself into a Committee of the whole body. When this has been determined on, the rule prohibiting any person from speaking more than once on the same question shall be deemed suspended until the meeting resumes.

RULE 33.—When a motion or amendment is put to the vote, the President or Secretary shall record against it, first, the names of members voting for it, and then the names of those voting against it.

RULE 34.—Voting by proxy is prohibited; and no member may vote upon any motion or amendment unless he be present in person at the time when it is put to the vote.

RULE 35.—The minute shall contain a brief abstract of the discussion preceding each resolution.

Of protests or dissents.

RULE 36.—Protests must be limited to a concise and definite statement of the motives which prompted the votes of members who voted in the minority on a given question.

RULE 37.—Protests must be handed to the Chairman before the conclusion of the meeting at which the resolution protested against was passed.

RULE 38.—Protests duly made shall be appended to and published with the minutes.

Of Adjournments.

RULE 39.—It shall be competent to any member to move the adjournment of the debate or of the meeting in a speech not exceeding five minutes in duration.

RULE 40.—When a motion for the adjournment of the meeting or of a debate is made, it shall be seconded without a speech, and put by the Chairman to the vote without debate or amendment.

RULE 41.—No motion for the adjournment of the meeting or of a debate shall be admissible which proposes an adjournment beyond the next ordinary meeting.

*CLAUSE (c).**The custody of the common seal, and the purposes for which it shall be used.*

RULE 42.—The common seal shall remain in the custody of the Chairman: Provided that, if a Secretary has been appointed, the Chairman may by written order delegate the custody of the seal to the Secretary.

RULE 43.—The common seal shall be affixed to the following documents:—

- (a)—All deeds of sale or purchase executed by or on behalf of the District Board, and whether relating to moveable or immoveable property.
- (b)—All written contracts entered into by the District Board.
- (c)—The minutes of the proceedings of the Board.
- (d)—The notices of meetings of the Board.
- (e)—All receipts for money granted under the authority of the Board.
- (f)—All notices to the public issued under the Act or the General Rules.

CLAUSE (d).

Division of duties among the Members of the District Board.

RULE 44.—The District Board may from time to time appoint out of its members such and so many Committees either of general or special nature, and consisting of such number of persons as they think fit, for any purposes which, in the opinion of the Board, can be conveniently regulated and managed by means of such Committees; but the acts of every such Committee shall be submitted to the Board for their approval.

RULE 45.—There shall be the following General Committees of the District Board, viz :—

- (1).—The Finance Committee.
- (2).—The Public Works and Ferries Committee.
- (3).—The Education Committee.
- (4).—The Medical and Sanitary Committee.
- (5).—The

RULE 46.—The duties of the Finance Committee shall be as follows :—

- | | | |
|-------|--|-------|
| (a).— | \| | (c).— |
| (b).— | \| | (d).— |

RULE 47.—The duties of the Public Works and Ferries Committee shall be as follows :—

- | | | |
|-------|--|-------|
| (a).— | \| | (c).— |
| (b).— | \| | (d).— |

RULE 48.—The duties of the Education Committee shall be as follows :—

- | | | |
|-------|--|-------|
| (a).— | \| | (c).— |
| (b).— | \| | (d).— |

RULE 49.—The duties of the Medical and Sanitary Committee shall be as follows :—

- | | | |
|-------|--|-------|
| (a).— | \| | (c).— |
| (b).— | \| | (d).— |

RULE 50.—The duties of the Committee shall be as follows :—

- | | | |
|-------|--|-------|
| (a).— | \| | (c).— |
| (b).— | \| | (d).— |

RULE 51.—The members of the General Committees shall hold office for one year only, but shall be eligible for re-appointment.

RULE 52. Save in the case of illness, a member of a General Committee, who, without the previous permission of the District Board, shall fail to attend six consecutive meetings of such Committee, shall thereby cease to be a member, and the Committee shall apply to the Board to appoint another member in his place.

RULE 53.—The District Board may from time to time delegate to one or more of its members the duty of inspecting any work which is being carried out under its orders, or any institution under its control and management.

Proceedings of Committees.

RULE 54.—A Committee may meet and adjourn as it thinks proper.

RULE 55.—The quorum of a Committee shall be three members.

RULE 56.—A Committee may elect a Chairman of its meetings.

RULE 57.—If no Chairman is elected, or if the Chairman elected is not present at the time for holding any meeting, the members present shall choose one of their number to be Chairman.

RULE 58.—Every question at a meeting shall be determined by a majority of the votes of the members present and voting on that question.

RULE 59.—In case of an equal division of votes, the Chairman shall have a second or casting vote.

CLAUSE (e).

Powers of Chairman.

RULE 60.—The Chairman of the District Board is empowered to enter into contracts relating to works and expenditure sanctioned by the Board in respect of sums, or involving values not exceeding Rs. 500.

RULE 61.—The general superintendence and control of the establishment maintained by the District Board shall vest in, and be exercised by, the Chairman.

RULE 62.—Subject to any resolutions which the District Board may from time to time pass, the general powers of control and administration which are vested or may be vested in the Board under Part III, Chapter I of the Act, shall be exercised by the Chairman.

RULE 63.—Subject to any resolution which the Board may pass from time to time, the general powers of control over the proceedings of inferior local authorities, conferred on the District Board by the Act, may be exercised by the Chairman.

RULE 64.—The powers of the Vice-Chairman shall be such as the Chairman may by an order in writing delegate to him from time to time. Such powers may at any time be withdrawn or modified by an order similarly made: Provided that nothing done by the Vice-Chairman with the express or implied consent of the Chairman shall be invalid for want of such written order.

CLAUSE (f).

The persons by whom receipts shall be granted for money received under the Act.

RULE 65.—Receipts for money received under the Act shall be signed by the Chairman, Vice-Chairman, or, when a Secretary has been appointed, by the Secretary of the Board.

CLAUSE (g).

The duties, appointment, leave, suspension and removal of the officers and servants of the Board.

RULE 66.—Subject to the scale of establishment laid down by the District Board, the Chairman may appoint and dismiss all officers whose salary is less than Rs. 50 per month. Provided that all dismissals must be reported to the next ordinary meeting for confirmation.

RULE 67.—Except as otherwise provided in the Act or the General Rules, the appointment and dismissal of officers and servants of the Board employed on a salary of Rs. 50 or upwards shall rest with the District Board.

RULE 68.—Except as otherwise provided in the General Rules, the Chairman may suspend any officer or servant of the Board for misconduct or incompetence: Provided that the matter shall be laid before the Board for orders at their next ordinary meeting.

RULE 69.—Casual leave for a period not exceeding seven days at any one time, or 15 days in 12 months, and leave on medical certificate for any period not exceeding a month, may be granted by the Chairman with or without pay, and with or without the appointment of a substitute, to any officer or servant of the Board. All other leave must be granted by the Board at a meeting.

RULE 70.—Except as otherwise provided by the Act and the General Rules, all persons employed by the Board, whose services may be no longer required, shall be liable to discharge after the receipt of one month's notice, or one month's pay in lieu of notice; and no such person shall withdraw from the duties of his office without having given previous notice for the period of one month, on pain of forfeiture of a month's salary.

RULE 71.—The Board shall have power to inflict for neglect of duty a fine not exceeding one month's pay upon any officer or servant employed by them. This power shall be exercised by the Chairman: Provided that the orders of the Chairman inflicting a fine on an officer drawing Rs. 50 per mensem or upwards shall be submitted for the confirmation of the Board at its next ordinary meeting.

RULE 72.—All officers and servants employed by the District Board shall, if required, furnish such security as the Board may from time to time fix.

APPENDIX G.

FORM No. I.

Statement showing the Income of District Boards under Act III (B.C.) of 1885.

NAME OF DIVISION.	NAME OF DISTRICT BOARD.	EDUCATION.						MEDICAL.						Ponds.	Public works.	Revenues.	Grant from Provincial revenue.	Balance of the District Road Fund under the Comm. Act, 1890.	MISCELLANEOUS.					Advances.	Deposits.	Total receipts during the half-year.	Total receipts, including balance.
		School fees.	Contributions.	Sale-proceeds of books.	Income from endowments.	Miscellaneous.	Total.	Hospital and dispensary receipts.	Income from endowments.	Contributions.	Miscellaneous.	Total.	Rent of serais and bungalows.						Fees, fines, and forfeitures.	Miscellaneous.	Total.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	Burdwan	553	96,001	...	73	387	6,223	1,08,470	1,08,470	1,08,470	1,08,470	1,08,470
	Bankoorah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,482	...	827	726	980	33,725	33,725	33,725	33,725	33,725
	Beerboom	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	62,682	...	33	2,231	2,110	69,856	69,856	69,856	69,856	69,856
	Madnapore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	75,975	...	2,890	10,383	9,635	1,01,886	1,01,886	1,01,886	1,01,886	1,01,886
	Hogbly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,18,186	...	2,072	25,338	2,186	1,66,461	1,66,461	1,66,461	1,66,461	1,66,461
Presidency	Hovrah	121	4,500	...	15	...	1,508	9,076	9,076	9,076	9,076	9,076	9,076
	Total	...	...	...	...	744	...	...	...	...	...	...	...	...	...	...	3,886	...	11,373	30,125	33,114	4,78,974	5,19,776	5,19,776	5,19,776	5,19,776
	24 Pergunnahs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	55,177	...	2,982	1,760	...	80,081	80,081	80,081	80,081	80,081
	Xudda	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	33,543	...	106	5,694	3,116	38,753	38,753	38,753	38,753	38,753
	Jessore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	40,132	...	164	13,627	5,663	59,423	59,423	59,423	59,423	59,423
Dacca	Khoulia	40,132	...	8	4,378	...	44,510	44,510	44,510	44,510	44,510	44,510
	Moorshedabad	30,682	...	78	4,168	...	34,850	34,850	34,850	34,850	34,850	34,850
	Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	125,991	...	4,951	23,226	7,089	1,76,279	1,76,279	1,76,279	1,76,279	1,76,279
	Dacca	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	98,047	...	8	239	4,433	1,16,438	1,16,438	1,16,438	1,16,438	1,16,438
	Farrakpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	43,910	...	2,483	5,220	8,650	60,841	60,841	60,841	60,841	60,841
Rajshahye	Total	1,42,957	...	3,401	6,469	13,093	1,76,279	1,76,279	1,76,279	1,76,279	1,76,279	1,76,279
	Rajshahye	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32,229	...	...	27,475	2,000	64,698	64,698	64,698	64,698	64,698
	Pabna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25,975	...	...	5,335	3,050	38,533	38,533	38,533	38,533	38,533
	Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	58,204	...	...	30,900	6,229	1,04,630	1,04,630	1,04,630	1,04,630	1,04,630
	Patna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Patna	Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	99,947	...	...	888	23,300	1,38,987	1,38,987	1,38,987	1,38,987	1,38,987
	Patna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	99,947	...	...	888	23,300	1,38,987	1,38,987	1,38,987	1,38,987	1,38,987
	GRAND TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,54,886	...	...	9,870	30,674	71,725	12,30,067	12,42,451	12,42,451	12,42,451

APPEN

FORM

Statement showing the Income of District Boards

NAME OF DIVISION.	NAME OF DISTRICT BOARD.	Opening balance.	EDUCATION.						MEDICAL.				
			School fees.	Contributions.	Sale proceeds of books.	Income from endowments.	Miscellaneous.	Total.	Hospital and dispensary receipts.	Income from endowments.	Contributions.	Miscellaneous.	Total.
		Rs.	Rs.	Rs.	P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN	Burdwan	67,589	686	.....	.....	.....	192	878	.....	865	180	.....	1,115
	Hooghly	68,366	50	316	.....	.....	25	871	.....	.....	.....	.....	.....
	Howrah	.....	.....	37	.....	.....	75	143	.....	.....	.....	.....	.....
	Bankura	30,642	609	.....	.....	.....	40	849	.....	.....	.....	.....	.....
	Beerbhoom	36,324	2,046	6	.....	.....	19	2,071	.....	.....	.....	.....	.....
	Midnapore	57,844	2,022	1,109	.....	.....	6	3,187	.....	.....	.....	.....	.....
	Total	2,50,805	5,393	1,518	.....	.....	357	7,968	.....	965	180	.....	1,115
PRESIDENCY	Mooredhabad	10,097	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Nuddea	14,067	809	60	.....	.....	.....	753	.....	.....	.....	.....	.....
	Jessore	30,328	243	47	.....	.....	14	304	.....	895	324	.....	719
	24-Pergunnahs	40,214	453	67	.....	.....	344	808	.....	.....	.....	.....	.....
	Khoolna	25,472	300	137	.....	.....	1	437	.....	891	1	.....	353
	Total	1,27,778	1,734	307	.....	.....	363	2,404	.....	.....	776	325	1,101
DACCA	Backergunge	.....	1,051	21	.....	.....	12	1,084	.....	.....	.....	.....	.....
	Dacca	83,954	.....	.....	.....	.....	30	30	.....	591	.....	.....	991
	Furzeddore	31,306	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Mymensingh	.....	572	.....	.....	.....	.....	572	.....	.....	.....	.....	.....
	Total	1,15,258	1,623	21	.....	.....	48	1,692	.....	.....	991	.....	991
PATNA	Patna	91,183	576	.....	.....	.....	4	589	.....	.....	.....	.....	.....
	Gya	50,977	357	.....	.....	.....	31	888	.....	.....	.....	.....	.....
	Shahabad	68,980	717	1,146	.....	.....	314	2,177	.....	.....	.....	.....	.....
	Mozufferpore	6,183	261	20	.....	.....	10	291	.....	.....	.....	.....	.....
	Durbhanga	1,49,087	383	364	.....	.....	5	1,342	.....	.....	.....	.....	.....
	Saran	1,92,324	1,025	263	.....	.....	.....	1,258	.....	.....	.....	.....	.....
	Chumpanun	10,951	472	.....	.....	.....	201	723	.....	.....	.....	.....	.....
	Total	5,70,725	3,793	2,383	.....	.....	615	6,791	.....	.....	.....	.....	.....
BHAGULPORE	Bhagulpore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Maldah	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Monghyr	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Purneah	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total	.....	1,728	614	5	.....	180	2,527	.....	.....	1,116	2,308	3,424
RAJSHAHYE	Runspore	.....	671	112	.....	.....	20	803	.....	.....	.....	.....	.....
	Dinapore	.....	494	508	.....	.....	36	1,038	.....	.....	.....	.....	.....
	Porra	43,672	955	.....	.....	.....	.....	955	.....	.....	.....	.....	.....
	Jalpigorse	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Pubna	59,218	83	.....	.....	.....	.....	83	.....	.....	.....	.....	.....
	Rajshahye	11,539	138	.....	.....	.....	.....	138	.....	.....	.....	.....	.....
	Total	1,14,629	2,543	618	.....	.....	56	3,017	.....	.....	.....	.....	.....
ORISSA	Cuttack	.....	495	350	.....	.....	21	806	.....	.....	.....	.....	.....
	Pooree	.....	62	.....	.....	.....	1	63	.....	.....	.....	.....	.....
	Balasore	.....	43	600	.....	.....	.....	643	.....	.....	.....	.....	.....
	Total	.....	600	950	.....	.....	22	1,572	.....	.....	.....	.....	.....
CHITTAGONG	Chittagong	.....	.....	.....	.....	40	.....	40	.....	.....	.....	.....	.....
	Noakholly	1,331	357	.....	.....	.....	.....	357	.....	.....	.....	.....	.....
	Tipperah	.....	.....	240	.....	.....	.....	240	.....	.....	.....	.....	.....
	Total	1,331	357	240	.....	40	.....	637	.....	.....	.....	.....	.....
	GRAND TOTAL	11,80,586	17,571	6,631	5	40	1,641	25,908	.....	985	3,013	2,633	6,631

DIX G (1).

No. I.

under Act III (B.C.) of 1885 for the year 1887-88.

Ponds.	Public works.	Fertile.	Grant from Provincial revenues.	Balance of the District Road Fund under the Cess Act, 1880.	MISCELLANEOUS.				Advances.	Deposits.	Total receipts during the year.	Total receipts, including balance.
					Part of cesses and longdows.	Taxes, fines, and forfeitures.	Miscellaneous.	Total.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,167	19,406	17,681	1,98,044	28	241	321	054	2,144	2,405	1,77,709	2,45,298
7,981	11,830	19,003	81,914	100	5,593	1,339	8,632	12,033	1,603	1,43,791	2,12,187
2,781	29	7,140	.....	78,002	.....	.....	15	15	1,000	7,818	96,497	96,897
2,634	2,862	.....	38,972	2	834	88	474	1,599	467	47,187	67,639
6,108	808	.....	52,882	160	3,734	288	4,182	2,427	1,467	69,520	1,05,844
17,471	20,719	5,210	1,84,895	194	3,622	663	4,409	9,971	6,567	2,03,370	2,90,214
45,007	29	61,065	41,953	5,12,230	408	14,574	5,294	18,868	29,174	20,767	7,37,564	9,88,309
10,067	16,408	1,328	68,389	.....	7	407	474	6,257	.....	1,04,083	1,28,080
34,699	19,643	1,096	80,948	210	936	940	1,886	6,803	.....	1,35,030	1,46,097
15,402	826	4,447	.....	84,081	1	2,043	5	2,949	14,847	6,103	1,39,778	1,68,106
6,608	4,602	17,974	10,251	1,04,433	.....	2,304	155	2,459	12,342	694	1,60,321	2,00,435
5,044	1,540	483	54,754	.....	245	265	530	5,396	2,588	71,094	94,568
77,890	5,518	60,072	13,108	3,78,528	311	6,435	1,732	8,378	45,686	9,375	6,89,108	7,26,884
10,453	7,005	8,483	1,47,707	.....	922	6,676	7,596	4,151	1,331	1,87,843	1,87,843
10,527	29,350	23,927	64,358	.....	208	8,425	8,631	4,635	1,551	1,44,073	2,29,026
15,029	6,981	16,836	87,708	20	2,654	5,598	7,076	4,890	11,574	1,50,820	1,52,124
42,579	514	1,149	2,55,616	.....	3,904	.....	3,904	9,785	10,233	3,27,154	3,27,154
78,588	43,710	50,435	5,28,889	30	7,008	20,693	27,811	23,601	24,691	7,79,598	8,85,146
4,839	19,868	.....	1,75,973	1,870	5,118	423	6,911	4,385	6,919	2,19,497	3,10,680
7,620	929	1,846	1,71,150	103	3,620	2,987	6,410	1,418	13,572	2,02,133	2,53,110
7,030	10,546	1,761	1,35,344	417	3,885	356	4,240	7,605	8,966	1,65,201	2,21,161
6,708	6,189	.....	1,41,361	365	800	18,000	20,271	3,593	2,031	1,76,442	1,85,565
4,972	17,032	.....	2,00,556	878	5,067	1,414	8,959	30,664	11,843	2,74,907	4,24,594
4,645	1,51,236	624	.....	974	1,108	20,287	18,540	2,06,600	2,90,124
16,072	27,464	300	80,636	217	1,108	4,548	6,873	21,068	13,107	1,86,443	1,77,394
52,084	87,851	3,707	10,53,256	4,474	19,899	29,280	53,658	90,113	74,463	14,39,923	20,01,446
.....
.....
.....
1,00,670	58,063	2,547	5,54,309	64	11,199	5,384	17,147	43,696	24,886	8,17,769	8,17,769
10,927	34,698	.....	1,74,788	353	6	762	1,131	28,446	604	2,51,582	2,51,582
14,935	3,028	3	1,09,639	.....	482	8,673	9,153	11,413	101	1,46,312	1,46,312
15,504	13,347	252	41,800	9	701	1,758	2,459	8,800	806	82,521	1,28,093
6,964	21,869	3,054	77,072	833	342	1,709	2,905	8,220	.....	1,21,034	1,21,034
17,544	6,003	114	46,017	.....	1,443	580	2,023	1,897	1,957	74,698	1,23,916
19,221	18,951	3,474	73,155	301	1,017	464	1,782	20,631	.....	1,37,352	1,46,191
74,083	97,941	7,797	5,21,471	1,496	3,991	14,027	19,514	69,507	2,937	8,10,299	9,30,928
6,731	6,538	3,289	93,910	804	3,137	544	4,485	2,568	1,306	1,19,692	1,19,692
2,532	32	5,557	36,141	5	340	111	490	163	.....	44,944	44,944
4,811	9,700	34,577	36,409	65	2,633	71	2,769	2,465	23	91,397	91,397
14,074	16,270	43,423	1,66,480	874	6,150	726	7,790	5,199	1,328	2,56,073	2,56,073
2,720	11,016	.....	36,645	91,678	14	—61	27,969	27,952	11,190	1,572	1,83,113	1,83,113
5,689	7,750	1,898	1,34,658	.....	279	3,030	3,909	10,032	5,676	1,70,299	1,71,000
17,565	4,109	.....	1,03,109	.....	1,254	2,308	3,568	743	2,767	1,86,875	1,86,875
19,764	11,016	11,859	38,543	3,89,739	14	1,473	33,937	35,424	21,970	10,305	5,39,237	5,40,588
4,62,943	16,563	4,38,031	2,01,573	41,01,259	7,571	70,808	1,09,669	1,87,948	3,57,942	1,73,782	60,76,879	71,57,406

Statement showing the Expenditure of District

DIVISION.	Name of District Board.	Opening balance.	Income during the half-year.	Rounds.	ADMINISTRATION.				EDUCATION.				MEDICAL.				MINOR DEPARTMENTS.			
					Establishment and contingencies of District and Local Boards' offices.	Percentage cost of establishment for offices of accounts, control and audit.	Total.	Establishment and contingencies.	Scholarships.	Prizes.	Miscellaneous.	Total.	Vaccination.	Sanitation.	Hospitals and dispensaries.	Miscellaneous.	Total.	Grants.	Public exhibitions and fairs.	Total.
Burdwan.	Burdwan ...	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bankura ...	1,08,470	...	1,833	1,108	2,441	...	...	...	...	...	...	...	...	...	...	60	...	...	...
	Barrackpore ...	33,725	...	578	357	895	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Midnapore ...	69,836	...	989	460	1,129	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hooberly ...	40,802	1,01,386	150	1,139	1,151	2,330	...	...	...	...	...	...	...	...	...	...	...	...	...
	Howrah ...	1,56,451	...	1,064	1,195	2,389	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Presiden- cy.	Total ...	8,078	...	460	...	460	191	...	...	...	...	191	...	...	...	...	123	...	...	...
	24-Pargunnahs...	...	80,641	...	831	678	1,718	...	...	...	...	...	...	...	...	...	60	...	...	...
	Nuddea ...	...	62,432	75	670	500	1,379	...	...	...	...	...	...	...	...	...	3	...	...	...
	Jessore ...	...	80,713	...	1,704	888	2,392	...	...	...	...	...	...	...	...	...	...	...	...	...
	Khacina ...	...	71,330	...	1,890	413	2,428	2,708	145	500	7,362	10,795	...	...	...	...	...	...	...	...
	Mooredabad ...	25,349	37,781	7	1,188	505	1,591	...	...	...	...	...	...	...	...	...	2	...	...	...
Dacca.	Total ...	25,319	8,42,207	83	6,599	3,003	9,992	2,768	145	500	73,92	10,795	...	...	...	...	65	...	...	...
	Dacca ...	...	1,15,435	663	1,323	652	1,975	...	...	...	...	...	...	...	469	...	469	121	...	...
	Furzedpore ...	...	60,841	7,080	1,317	...	1,317	...	...	...	...	...	...	...	...	...	...	...	...	...
Rajshahi.	Total ...	...	1,70,270	7,672	2,640	652	3,292	...	...	...	...	...	...	...	469	...	469	121	...	...
	Rajshahi ...	35,743	60,692	25	647	718	1,385	1,760	...	8	117	1,880	...	...	...	...	44	...	...	...
	Pubna ...	47,668	39,022	...	793	414	1,207	...	...	...	...	...	...	...	...	...	309	...	...	...
Patna.	Total ...	83,409	1,04,620	25	1,460	1,132	2,592	1,760	...	8	117	1,890	...	...	...	...	353	...	...	...
	Patna ...	59,624	1,33,987	...	5,420	1,305	6,815	5,117	...	4,340	138	9,604	...	...	...	...	374	...	...	...
GRAND TOTAL ...		2,09,184	12,36,067	7,000	21,392	10,513	31,006	9,830	145	4,852	7,637	22,470	...	...	469	...	469	1,096	...	...

DIX H.

No. II.

Boards under Act III (B.C.) of 1885.

Stationary and printing.	SUPERANNUATIONS.			PUBLIC WORKS.								MISCELLANEOUS.										Balance at the close of the year.
	Pensions.	Gratuities.	Total.	Original works.	Repairs.	Establishment.	Tools and plant.	Water-supply and waste-works.	Miscellaneous Public Improvements.	Total.	Ferries.	Stables bungalows and serais establishment and contingencies.	Rewards for the destruction of wild animals.	Miscellaneous.	Total.	Famine relief.	Advances.	Deposits.	Total expenditure.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
232	181	3,746	5,650	20	...	...	9,597	...	...	...	8,373	8,373	...	18,048	1,505	40,871	67,869		
...	2,579	426	2,626	56	...	...	5,087	...	...	180	...	161	...	4,901	1,847	13,081	26,644		
244	5,460	17,240	3,034	...	...	...	26,344	...	...	66	...	1,190	1,250	...	4,538	...	33,531		
409	14,644	35,765	9,090	110	...	...	39,609	...	...	...	...	1,851	1,951	...	11,635	8,463	54,344		
1	29,007	8,414	71	...	...	38,662	...	...	...	...	2,166	2,156	...	46,090	2,017	58,065		
53	787	307	...	...	1,084	...	...	...	...	...	...	150	...	3,146	6,280		
960	22,864	86,244	28,231	564	...	...	1,37,063	75	196	...	13,601	13,797	...	55,845	13,351	3,03,038	2,57,738		
194	4,335	18,781	7,567	32	...	...	36,685	...	...	...	125	125	...	7,900	...	40,746	40,315		
75	1,005	25,258	0,398	...	...	...	23,349	...	...	142	...	265	...	8,020	5,190	48,356	14,066		
86	8,791	29,459	6,454	414	...	...	45,118	...	...	242	...	242	...	21,546	...	69,384	29,329		
416	6,791	12,712	4,152	411	...	...	23,095	...	...	302	...	283	...	6,007	3,471	47,227	25,473		
473	462	28,969	4,535	137	...	...	34,051	...	...	...	...	...	...	7,200	...	43,438	19,097		
1,243	22,047	1,15,083	29,096	1,044	...	...	1,07,279	...	683	...	591	1,277	...	50,773	9,601	2,48,775	1,17,780		
348	1,760	9,874	4,104	219	...	...	15,766	4,732	...	...	54	54	...	3,320	4,196	31,484	33,564		
74	5,600	825	3,122	3	883	...	10,432	...	...	...	556	556	...	5,611	1,460	20,537	31,304		
420	7,369	10,469	7,226	222	882	...	26,198	4,722	...	...	610	610	...	11,331	5,595	61,021	1,15,253		
131	11,528	29,301	5,801	694	...	...	47,294	2,607	310	...	557	867	...	35,708	1	90,002	11,339		
74	5,359	10,213	5,748	890	...	...	15,671	5	...	...	214	214	...	5,323	170	29,971	69,217		
203	16,897	80,519	9,549	1,000	...	...	68,935	2,612	310	...	771	1,061	...	41,121	171	1,16,973	71,059		
482	20,562	32,361	10,814	10	...	...	63,647	...	1,041	...	...	1,041	...	1,318	10,177	1,02,428	91,183		
3,277	69,109	2,00,012	61,915	2,080	003	...	2,01,702	7,400	2,000	...	15,870	17,060	...	2,00,007	40,240	7,22,520	9,00,012		

Statement showing the Expenditure of District Boards and

DIVISION.	NAME OF DISTRICT BOARD.	MINOR DEPARTMENTS.			Stationery and printing.	SUPERANNUATIONS.			Original work.
		Census.	Public exhibitions and fairs.	Total.		Pensions.	Gratuities.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN	Burdwan	...	...	...	809	...	...	...	12,165
	Hoochly	...	...	...	879	...	...	...	8,808
	Howrah	...	...	...	818	...	...	...	12,778
	Bankura	...	...	...	823	...	...	...	10,649
	Beerbhoom	...	...	...	819	...	...	...	18,140
	Midnapore	...	...	...	1,134	...	...	...	20,812
	Total	...	...	...	3,696	...	...	...	58,406
PRESIDENCY	Moorsheadabad	...	...	...	1,006	...	...	...	2,485
	Nuddes	...	...	...	699	...	300	300	2,614
	Jessore	...	...	...	842	...	...	...	6,905
	24-Perkunnabe	...	...	...	827	400	...	400	8,650
	Khoolua	...	...	...	798	...	...	...	23,641
	Total	...	...	...	4,172	400	300	700	45,997
DACCA	Backergunge	...	...	...	432	...	...	...	30,304
	Dacca	...	...	...	1,510	...	...	...	24,078
	Furzedpore	...	...	...	1,554	...	2,480	2,480	38,027
	Mymensingh	...	...	...	425	...	...	...	95,778
	Total	...	...	...	4,023	...	2,480	2,480	1,92,187
PATNA	Patna	...	...	...	4,500	...	...	...	58,435
	Gya.	...	...	...	1,039	...	...	...	1,03,856
	Shahabad	...	...	...	833	...	...	...	84,948
	Muzaffarpore	...	...	...	1,122	...	...	...	67,598
	Durbhanga	...	...	...	967	...	...	...	87,624
	Saran	...	2,772	2,772	1,816	...	550	550	74,739
	Chumparun	...	...	...	743	...	...	...	20,488
	Total	...	2,772	2,772	12,059	...	550	550	4,22,666
BHAGULPORE	Bhagulpore	...	...	...	...	...	...	...	...
	Maldah	...	...	...	...	...	...	...	...
	Monohyr	...	...	...	...	...	...	...	...
	Purneah	...	...	...	...	...	...	...	...
	Total	...	...	...	2,256	5	...	5	64,822
RAJSHAHYE	Rungpore	...	...	...	1,967	...	...	...	54,808
	Dinapore	...	...	...	887	...	...	...	11,113
	Bogra	...	...	...	329	...	...	...	9,553
	Jalpigoree	...	...	...	507	...	...	...	44,120
	Pubna	...	...	...	810	...	...	...	17,096
	Rajshahye	...	...	...	801	...	...	...	16,836
	Total	...	...	...	5,061	...	...	...	1,63,244
ORISSA	Cuttack	...	...	...	531	...	...	...	12,797
	Pooree	...	...	...	477	...	...	...	9,335
	Balasore	...	...	...	177	...	...	...	17,870
	Total	...	...	...	1,185	...	...	...	30,002
CHITTAGONG	Chittagong	...	...	...	1,500	34	...	34	12,155
	Noakholly	...	...	...	651	...	...	...	18,836
	Tipperah	...	...	...	850	...	...	...	27,245
	Total	...	...	...	2,907	34	...	34	58,914
GRAND TOTAL		...	2,772	2,772	35,389	439	3,330	2,769	10,06,038

H (1)—concluded.

II—concluded.

Act III (B.C.) of 1885 for the year 1887-88—concluded.

PUBLIC WORKS.						MISCELLANEOUS.													
Repairs.	Establishment.	Tools and plant.	Water-supply and water-works.	Miscellaneous public im- provements.	Total.	Ferries.	Staging bungalows and serais, establishment, and contingencies.	Rewards for the destruc- tion of wild animals.	Miscellaneous.	Total.	Examine raised.	Advances.	Deposits.	Total expenditure.	Balance at the close of the year.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.				
83,711	13,429	788	.....	.....	1,10,663	.....	.....	10	1,182	1,192	.....	11,677	606	.....	1,07,269	75,129
55,908	10,929	.....	.....	.....	70,738	2,789	.....	.....	820	820	.....	7,005	168	.....	1,32,139	89,048
37,984	3,522	21	.....	.....	54,170	80	.....	20	462	482	.....	355	1,000	.....	78,825	20,079
16,918	7,608	825	.....	.....	42,018	171	.....	311	1,769	3,020	.....	814	949	.....	78,785	-10,024
24,290	7,604	101	.....	.....	45,404	.....	.....	168	1,278	1,435	.....	1,199	2,110	.....	83,900	21,944
84,907	16,843	330	.....	150	1,32,232	4,812	.....	9	1,857	1,906	.....	8,830	5,636	.....	2,87,410	2,585
8,03,074	60,355	2,039	.....	150	4,54,620	7,882	.....	489	7,308	7,810	.....	29,940	9,757	.....	7,96,505	1,91,864
40,190	9,898	724	.....	.....	59,297	36	.....	.....	.....	.....	.....	4,173	.....	.....	1,07,549	21,131
59,696	11,115	648	.....	.....	65,075	519	.....	303	.....	.....	.....	7,750	17	.....	1,31,778	6,321
47,234	16,708	1,050	.....	.....	70,293	11	.....	522	.....	213	.....	14,905	800	.....	1,27,388	35,718
66,114	17,189	27	.....	1,615	93,895	1,201	.....	.....	347	347	.....	6,434	681	.....	1,74,020	26,400
21,720	9,257	777	.....	.....	55,695	.....	.....	.....	232	232	.....	4,191	2,755	.....	94,384	182
2,32,244	63,107	2,323	.....	1,615	3,44,255	1,760	.....	826	812	1,637	.....	37,462	3,863	.....	6,35,126	91,768
37,463	11,330	602	.....	.....	85,759	5,500	.....	.....	428	428	.....	4,416	.....	.....	1,30,641	57,201
36,904	10,155	416	.....	.....	71,543	26,289	.....	.....	242	242	.....	19,685	1,858	.....	1,72,019	66,007
18,643	8,884	78	4,520	.....	65,161	90	.....	10	280	299	.....	3,887	10,407	.....	1,31,650	30,474
30,702	18,301	150	.....	.....	1,42,911	.....	.....	.....	337	337	.....	21,403	9,487	.....	2,19,195	1,07,959
1,21,712	45,070	1,276	4,529	.....	3,15,374	31,879	.....	10	1,290	1,306	.....	48,331	21,832	.....	6,53,505	2,41,641
53,524	23,126	754	.....	1,374	1,17,213	.....	1,853	.....	346	2,141	.....	4,094	9,298	.....	1,72,700	1,37,980
42,321	25,456	2,107	.....	.....	1,75,800	1,582	.....	820	2,854	3,674	.....	3,279	7,543	.....	2,21,484	31,626
61,069	21,454	1,306	.....	-1,713	1,17,499	349	.....	369	.....	309	.....	10,028	627	.....	1,60,093	1,01,178
44,104	24,372	1,008	.....	.....	1,30,700	75	.....	498	2,300	2,790	.....	7,389	2,931	.....	1,69,038	16,927
48,610	25,688	4,319	.....	.....	1,60,041	7,714	1,553	.....	.....	.....	.....	75,452	3,823	.....	2,82,422	1,42,172
66,487	21,832	1,634	.....	-939	1,63,723	1,017	.....	980	24,221	25,201	.....	37,185	3,050	.....	2,62,193	1,36,861
45,420	15,592	597	.....	.....	82,092	.....	151	.....	.....	151	.....	32,084	4,819	.....	1,45,408	34,696
3,61,325	1,50,540	12,385	-1,278	6,58,638	10,537	6,204	30,376	36,580	1,70,359	30,861	14,00,818	6,00,530			
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2,10,907	65,198	4,208	1,253	3,46,376	1,744	701	65	14,750	15,510	54,970	11,352	5,14,002	3,03,167			
30,760	25,240	1,218	.....	.....	1,11,732	.....	401	.....	312	713	.....	48,855	41	.....	1,09,704	51,578
43,708	12,741	665	.....	.....	64,217	.....	.....	27	31	68	.....	16,837	43	.....	1,11,200	38,053
29,553	9,290	456	.....	.....	48,706	.....	.....	.....	957	967	.....	14,324	173	.....	80,774	45,319
19,325	9,058	1,199	.....	.....	73,081	49	.....	470	.....	479	.....	11,413	.....	.....	96,070	25,308
20,681	7,625	340	.....	.....	51,312	8,428	.....	.....	.....	250	.....	.....	541	.....	1,04,860	29,096
32,048	11,680	1,084	5	.....	64,152	160	416	.....	350	706	.....	32,545	2,000	.....	1,30,861	18,500
1,88,171	76,633	4,802	5	4,937	4,20,792	8,636	1,206	27	1,900	3,223	.....	1,23,940	3,399	.....	7,23,165	2,07,763	
32,762	10,072	366	.....	.....	55,907	.....	680	.....	.....	820	.....	9,008	.....	.....	1,00,719	32,070
11,689	5,205	378	.....	.....	26,587	800	.....	273	.....	273	.....	1,784	.....	.....	40,255	-4,871
20,034	4,957	.....	.....	.....	42,656	.....	530	.....	.....	530	.....	4,510	.....	.....	76,435	14,963
64,465	20,284	638	.....	.....	1,25,129	800	1,453	.....	23	1,470	.....	10,199	.....	.....	2,32,406	23,667
50,481	11,349	507	.....	.....	74,580	.....	.....	.....	1,702	1,702	.....	24,305	968	.....	1,20,000	62,513
37,409	10,398	206	.....	.....	61,847	5	77	.....	.....	77	.....	29,343	1,567	.....	1,80,635	61,575
60,522	12,184	879	.....	.....	81,457	438	.....	.....	.....	.....	.....	2,003	1,001	.....	1,28,618	67,237
1,28,502	33,819	1,640	.....	.....	2,17,934	443	77	.....	1,702	1,770	.....	66,251	3,411	.....	3,79,243	1,41,346
16,04,900	5,20,594	30,235	4,684	6,677	32,32,993	63,657	11,045	181	58,187	69,333	.....	5,31,452	84,564	.....	53,35,370	18,22,635	

